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Philippine Islands.
Bureau of audits
Report ...

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REPORT OF THE AUDITOR¹¹
FOR THE PHILIPPINE
ISLANDS

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL
OF THE PHILIPPINE ISLANDS, AND THE
UNITED STATES PHILIPPINE
COMMISSION

FOR THE

FISCAL YEAR ENDED JUNE 30, 1906

MANILA
BUREAU OF PRINTING
1907

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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

THE GOVERNMENT OF THE PHILIPPINE ISLANDS,
BUREAU OF AUDITS,
Manila, P. I., August 10, 1906.

SIRS: In compliance with the requirements of section 60 of Act No. 1402, I have the honor to submit this my sixth annual report of the fiscal affairs of the Government for the fiscal year 1906, showing the transactions at the Insular Treasury and the receipts and disbursements of the various Departments, Bureaus, and Offices of the Insular Government, the various provinces and the city of Manila, and other pertinent information.

The organization of the office and the personnel of the executive staff at the close of the fiscal year were as follows:

Auditor—A. L. LAWSHE.

Deputy Auditor—WM. W. BARRE.

Chief clerk—WM. H. CLARKE.

Bookkeeping division—C. H. FULLAWAY, Chief.

Customs division—A. J. GIBSON, Chief.

Postal division—WM. A. WALSH, Chief.

Miscellaneous division—C. H. FRENCH, Chief.

Internal-revenue division—H. W. GANGNUSS, Chief.

Property division—C. A. SMITH, Chief.

Provincial division—W. A. RANDALL, Chief District Auditor.

The authorized personnel at the close of the fiscal year was as follows:

Auditor; Deputy Auditor; chief clerk; chief district auditor; two clerks, class 3; five clerks, class 4; three clerks, class 5; twelve clerks, class 6; eleven clerks, class 7; sixteen clerks, class 8; sixteen clerks, class 9; six clerks, class 10; three clerks, Class A; two clerks, Class B; three clerks, Class C; two clerks, Class D; one clerk, Class E; four clerks, Class F; three clerks, Class G; two clerks, Class H; fifteen clerks, Class I; eight clerks, Class J; four messengers.

The work of the office is distributed as follows:

Bookkeeping division.—Treasurer's general account, Treasurer's depository account, issuance of warrants, general bookkeeping, and compilation of all Insular statistical reports.

Customs division.—Bureau of Customs, Bureau of Navigation, Bureau of Port Works, Bureau of Coast and Geodetic Survey, Bureau of Printing, Bureau of Agriculture, and Weather Bureau.

Internal-revenue division.—Bureau of Internal Revenue, city of Manila, Bureau of Forestry, Bureau of Justice, and Bureau of Public Works.

Postal division.—Bureau of Posts, Signal Service, Bureau of Cold Storage, Bureau of Civil Service, and Bureau of Audits.

Miscellaneous division.—Executive Bureau, Bureau of Constabulary, Bureau of Education, Bureau of Health, Quarantine Service, Bureau of Prisons, Bureau of Science, Bureau of Lands, Bureau of the Treasury, special accounts of the Insular Treasurer, and all miscellaneous accounts not especially enumerated.

Property division.—Insular Property, Bureau of Supply, and accounts of Insular Disbursing Agent at Washington.

Provincial division.—Supervision of district auditors (including field examinations), revision of provincial and municipal accounts, and compilation of statistical records of such accounts.

In addition to the divisions named, there are a detailing and verifying section and a typewriting section. The former prepares detailed statements of all expenditures for transmittal to the Secretary of War and verifies mathematical calculations on vouchers. This section is in reality the training school for young Filipino clerks. The general typewriting of the office is concentrated in the latter section for greater effectiveness.

The increase in the force over the preceding year was due to the general reorganization of the service, under which the Auditor took over from the Treasury and other Bureaus the field examinations of accounts and the work of fixing, executing, and filing of the bonds of Insular, provincial, and municipal officials required by law to give security for public money or property in their hands.

The work of the office is current, so far as accounts rendered to the Auditor are concerned, and the work of the district auditors is rapidly being brought to date. Insular accounts are now being audited as soon as received. Under existing law all collecting and disbursing officers of the Government are allowed ten days after the close of each month during which to prepare and submit their accounts, which as a rule reach the Auditor within the month, but in the cases of officers stationed at remote points, with infrequent mails and limited transportation facilities, it is often impossible to hear from them either by mail or through a field examiner for several weeks at a time. Were every collecting and disbursing officer within as easy communication with the Auditor as are those in the United States, where even the most remote points (except those in Alaska) are but five or six days distant from the accounting officers, the work of this office would be vastly simplified. Under existing conditions several weeks must pass after the close of a fiscal year before all of the accounts necessary to the compilation of a complete report are available.

SUMMARY OF FISCAL TRANSACTIONS EXPRESSED IN UNITED STATES CURRENCY.

Two pesos of Philippine currency being equivalent to one dollar of United States currency, the following table, expressed in United States currency, shows in condensed form the results of the year's fiscal transactions by the Insular, provincial, and municipal governments, the city of Manila, and the several bond-issue funds. All of these subdivisions are separate entities in the Philippine fiscal system, and must be so considered for the purpose of determining the true financial condition of the respective branches of the Government:

INSULAR.

Net revenues, excluding refundable items:	
Customs	\$7,419,826.93
Postal	242,114.38
Insular internal	2,565,395.36
Miscellaneous	1,240,730.49
Total	<u>11,468,067.16</u>
Net ordinary expenditures, including interest on bond issues	
	8,698,178.28
Contribution to city of Manila under its Charter.....	669,192.87
Contribution to provinces in lieu of land taxes.....	666,927.50
Contribution to provinces for provincial administration	99,672.78
Contribution to provinces in cancellation of loans.....	12,807.69
Total	<u>10,146,779.12</u>
Excess Insular revenues over expenditures.....	<u>1,321,288.04</u>

PROVINCIAL.

Provincial revenues collected in provinces.....	\$2,765,978.35
Provincial internal revenue	777,389.96
Contribution from Insular Government in lieu of land taxes	666,927.50
Contribution from Insular Government, provincial administration	99,672.78
Contribution from Insular Government, cancellation of loans	12,807.69
Contribution from Congressional relief fund.....	145,235.66
Contribution by popular subscription in provinces.....	41,560.08
Total	<u>4,509,572.02</u>
Expenditures for ordinary provincial purposes, roads, bridges, secondary schools, etc.....	
	1,857,647.37
Proportion of provincial receipts accruing to municipalities which approximately represents the cost of municipal governments exclusive of Manila, including primary schools	2,477,443.95
Total	<u>4,335,091.32</u>
Excess provincial receipts over expenditures.....	<u>174,480.70</u>
Loans to provinces by Insular Government excluded.	

REPORT OF THE AUDITOR.

CITY OF MANILA.

Revenues collected by city	\$1,326,096.98
Contribution by Insular Government to city under Charter	669,192.87
Total	<u>1,995,289.85</u>
Ordinary expenditures of city, including interest and sinking fund charges on sewer construction bonds....	<u>2,492,392.23</u>
Excess Manila expenditures over receipts.....	<u>497,102.38</u>

In addition \$271,727.02 was disbursed for Insular purposes from Congressional relief fund, besides \$145,235.66 paid to provinces. There was also disbursed from funds derived from bond issues \$1,344,813.87, for public works, harbor and light-house improvements; \$300,310.17 on account sewer and waterworks construction, and \$3,621,660.34 for completion purchase friar lands.

RECEIPTS AT AND WITHDRAWALS FROM
THE INSULAR TREASURY.

RECEIPTS AT AND WITHDRAWALS FROM THE INSULAR TREASURY.

The following statement comprehends all receipts of funds from every source by the Insular Treasurer, as well as all disbursements made by him in his various capacities, as receiver of public revenues, as depository of trust funds and funds derived from bond issues, as the central office for exchange of currency, and as custodian of the funds of disbursing officers of the Philippine Government and of the United States Government. All transactions covering funds coming into or going out of the hands of the Insular Treasurer are audited by this office. The greater part of the funds received by the Insular Treasurer are not available for the ordinary expenses of Government. The Treasurer's account is, therefore, segregated, for convenience, into the following schedules:

- (A) Net income receipts of the Insular Government.
- (B) Other receipts.
- (C) Net expense withdrawals.
- (D) Other withdrawals.
- (E) Funds available for Insular Government administration, or funds available for appropriation and appropriations undrawn.
- (F) Other funds in the Treasury for which the Insular Government is liable.

Schedules E and F combined show the elements comprising the treasury balance at the close of the fiscal year June 30, 1906. This balance is less than the actual cash balance in the hands of the Insular Treasurer in the sum of warrants delivered but not presented for payment.

Any differences which may appear between the net income receipts (Schedule A) and the actual receipts by Departments, Bureaus, and Offices shown later in this report will be reconciled by the net differences between the balances in the hands of collecting officers at the beginning and the balances in their hands at the close of the year. Likewise the differences between the net expense withdrawals and the actual expenditures will be reconciled by the net balances in the hands of disbursing officers at the beginning and at the close of the year. Such differences represent but a small percentage.

The last official rate between Mexican and Spanish-Filipino currencies and Philippine currency was 1.30 of the former to 1 of the latter.

While Mexican and Spanish-Filipino currencies are no longer received or paid by the Government in connection with Government obligations, the Insular Treasurer is authorized to purchase the obsolete currency when offered at the rate named.

These transactions are confined to the gold-standard fund and are stated arbitrarily in Philippine currency at the ratio named.

RECEIPTS AT AND WITHDRAWALS FROM THE TREASURY.

Following is a statement of the finances of the Government for the fiscal year ended June 30, 1906, from the standpoint of receipts at and withdrawals from the Insular Treasury, including Mexican and Spanish-Filipino currency transactions at the official ratio of ₱1 to Pfs. 1.30:

Recapitulation.

Balance July 1, 1905 (cash balance, ₱49,927,671.23, less outstanding warrants, ₱95,348.37)	₱49,832,322.86
Net income receipts of the Insular Government, per Schedule A.....	₱22,890,063.82
Other receipts, per Schedule B.....	191,000,256.865
Total receipts	213,890,320.685
Grand total	263,722,643.545
Net expense withdrawals of the Insular Government, per Schedule C.....	19,709,416.39
Other withdrawals, per Schedule D.....	198,986,664.635
Total withdrawals	218,696,081.025
Balance June 30, 1906 (cash balance, ₱45,122,814.29, less outstanding warrants, ₱96,251.77):.....	45,026,562.52
Grand total	263,722,643.545

Segregation of balance of June 30, 1906.

Available funds for Insular Government administration, per Schedule E.....	₱6,174,690.85
Other funds, per Schedule F.....	38,851,871.67
Total	45,026,562.52

SCHEDULE A.—*Net income receipts of the Insular Government.*

General fund:

Customs revenue	₱14,862,485.62
Postal revenues	385,895.08
Internal revenue	5,247,398.09
Miscellaneous revenues	2,394,285.03
Total carried to recapitulation sheet.....	₱22,890,063.82

SCHEDULE B.—*Other receipts.*

City of Manila fund: Municipal revenue.....	₱3,650,928.32
Gold-standard fund:	
Miscellaneous revenue	₱219,540.97
New Philippines coin	1,729,981.80
Premium on New York drafts.....	140,228.85
Currency received in exchange	47,647,463.83
Principal of fifth series certificate of in- debtedness	3,000,000.00
Total	52,737,215.45
Public works and permanent improvements fund: Principal and premium on second issue of bonds, par value \$1,000,000.....	2,167,494.00
Friar-lands fund: Miscellaneous revenue	98,661.30
Depository funds	128,385,957.795
Silver-certificates reserve	3,960,000.00
Grand total carried to recapitulation sheet.....	191,000,256.865

SCHEDULE C.—*Net expense withdrawals of the Insular Government.*

GENERAL FUND.

PHILIPPINE COMMISSION.

Philippine Commission:

Salaries of the President and seven Commissioners.....	₱79,610.82
Total for the Philippine Commission.....	79,610.82

EXECUTIVE DEPARTMENT.

Executive:

Salaries of the Governor-General and Secretaries of the several Departments	106,020.00
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Executive Bureau:

Salaries and wages	₱277,805.23
Contingent expenses	152,269.46
	430,074.69

Bureau of Civil service:

Salaries and wages	67,006.66
Contingent expenses	8,501.56
	75,508.22

Bureau of Archives (consolidated with Executive Bureau
as of November 1, 1905):

Salaries and wages	5,338.34
Contingent expenses	413.11
	5,751.45

Official Gazette (consolidated with Executive Bureau
as of November 1, 1905):

Salaries and wages	2,136.39
Contingent expenses	1.37
	2,137.76

Total for the Executive Department.....	619,492.12
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SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

DEPARTMENT OF THE INTERIOR.

Bureau of Health:

Salaries and wages	₱374,759.45	
Contingent expenses	413,206.13	
Care of lepers in Occidental Negros.....	600.00	
Culion leper colony	22,883.59	
		₱811,449.17

Bureau of Lands:

Salaries and wages	184,086.40	
Contingent expenses	68,757.58	
		252,843.98

Bureau of Science:

Salaries and wages	191,188.76	
Contingent expenses	84,404.19	
Refundable appropriation for purchase of books (excess of refunds)	2,960.80	
		272,632.15

Bureau of Agriculture:

Salaries and wages	174,828.80	
Contingent expenses	89,312.74	
		264,141.54

Bureau of Forestry:

Salaries and wages	113,888.70	
Contingent expenses	34,302.62	
		148,191.32

Quarantine Service:

Salaries and wages	76,475.55	
Contingent expenses	44,388.55	
		120,864.10

Weather Bureau:

Salaries and wages	68,721.34	
Contingent expenses	22,592.04	
		91,313.38

Mining Bureau (consolidated with Bureau of Science
as of November 1, 1905):

Salaries and wages	9,237.50	
Contingent expenses	1,022.06	
		10,259.56

Philippines Civil Hospital (consolidated with Bureau
of Health as of November 1, 1905):

Salaries and wages	23,455.19	
Contingent expenses	44,976.32	
		68,431.51

Civil Sanitarium, Baguio (consolidated with Bureau of
Health as of November 1, 1905):

Salaries and wages	6,788.90	
Contingent expenses	9,838.29	
		16,627.19

Total for Department of the Interior		<u>2,056,753.90</u>
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SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

DEPARTMENT OF COMMERCE AND POLICE.

Bureau of Constabulary:

Pay of Constabulary	₱1,957,331.81	
Clothing, camp and garrison equipage.....	432,762.30	
Barracks and quarters	183,161.58	
Transportation	354,604.15	
Subsistence	392,534.40	
Contingent expenses	74,777.15	
Telegraph and telephone service.....	46,940.82	
Secret service	18,786.71	
Commissary stores (excess of refunds).....	306,019.26	
Land transportation sale to city of Manila (excess of refunds)	5,745.70	
		₱3,149,133.96

Bureau of Public Works:

Salaries and wages	180,990.00	
Contingent expenses	38,605.42	
Public works	198,717.97	
Maintenance, alteration, and repair of public buildings	42,512.17	
Public works transferred from Bureau of Architecture	1,450.00	
Purchase of supplies	50,473.04	
		512,748.60

Bureau of Navigation:

Salaries and wages	90,000.00	
Contingent expenses	17,509.60	
Cutters and launches	1,043,663.95	
Light-house service	393,676.30	
Marine railway and repair shop (excess of refunds)	4,917.14	
		1,539,932.71

Bureau of Architecture (consolidated with Bureau of Public Works as of November 1, 1905):

Salaries and wages	17,162.53	
Contingent expenses	7,432.96	
Public works	20,436.03	
Building supplies (excess of refunds).....	6,534.07	
Land transportation sale to city of Manila (excess of refunds)	106,444.70	
		67,947.25

Bureau of Posts:

Salaries and wages	530,354.60	
Contingent expenses	44,385.69	
Mail transportation	72,025.49	
Construction, maintenance, and repair of telegraph and telephone lines.....	332.09	
		647,097.87

Coast and Geodetic Survey:

Salaries and wages	96,913.44	
Contingent expenses	70,591.33	
		167,504.77

SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

DEPARTMENT OF COMMERCE AND POLICE—continued.

Signal Service:

Salaries and wages	P64,858.24	
Contingent expenses	55,577.41	
		P120,435.65

Superintendent Intendencia Building (consolidated with Bureau of Public Works as of November 1, 1905):

Salaries and wages	1,207.11	
Contingent expenses	2,176.84	
		3,383.95

Superintendent Oriente Building (consolidated with Bureau of Public Works as of November 1, 1905):

Salaries and wages	1,550.00	
Contingent expenses	7,645.71	
		9,195.71

Custodian Santa Potenciana Building (consolidated with Bureau of Public Works as of November 1, 1905):

Salaries and wages	798.00	
Contingent expenses	246.38	
		1,044.38

Custodian Fortin Building (consolidated with Bureau of Public Works as of November 1, 1905):

Contingent expenses	1,830.63	
		1,830.63

Total for the Department of Commerce and Police

6,084,360.98

DEPARTMENT OF FINANCE AND JUSTICE.

Bureau of Justice:

Salaries and wages	P753,821.94	
Contingent expenses	70,011.04	
		823,832.98

Bureau of Audits:

Salaries and wages	257,952.17	
Contingent expenses	21,619.84	
Fidelity bond premiums	33,311.62	
		312,883.63

Bureau of the Treasury:

Salaries and wages	124,493.00	
Contingent expenses	11,219.23	
		135,712.23

Bureau of Customs:

Salaries and wages	798,156.15	
Contingent expenses	163,527.89	
Extra service of employees	603.65	
Operation of Manila arrastre plant (excess of refunds)	25,295.96	
Operation of Jolo arrastre plant (excess of refunds)	1,137.57	
Coal supply fund (excess of refunds)	74.59	
		935,779.57

SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

DEPARTMENT OF FINANCE AND JUSTICE—continued.

Bureau of Internal Revenue:

Salaries and wages	₱332,575.00	
Contingent expenses	98,291.31	
		<u>₱430,866.31</u>
Total for the Department of Finance and Justice.....		<u>2,639,074.72</u>

DEPARTMENT OF PUBLIC INSTRUCTION.

Bureau of Education:

Salaries and wages	₱2,366,746.00	
Contingent expenses	710,550.87	
		<u>3,077,296.87</u>

Bureau of Prisons:

Salaries and wages	163,968.32	
Contingent expenses	522,751.48	
Manufacturing supplies	128,262.25	
Salaries and wages, manufacturing department....	52,371.32	
Installation of electric light and power plant (excess of refunds).....	452.67	
Carabao cart fund	3,261.21	
		<u>870,161.91</u>

Bureau of Supply:

Purchase of supplies (excess of refunds).....	160,830.49	
Salaries and wages	125,162.17	
Contingent expenses	39,836.85	
Construction of lorches	866.95	
Land transportation sale to city of Manila (excess of refunds)	89,256.68	
		<u>84,221.20</u>

Bureau of Printing:

Salaries and wages	266,780.68	
Contingent expenses	121,882.93	
		<u>388,663.61</u>

Ethnological Survey (consolidated with Bureau of Education as of November 1, 1905):

Salaries and wages	5,701.78	
Contingent expenses	676.37	
		<u>6,378.15</u>

Bureau of Cold Storage:

Salaries and wages	150,440.29	
Contingent expenses	124,749.50	
Land transportation sale to city of Manila (excess of refunds)	3,095.77	
		<u>272,094.02</u>

American Circulating Library (consolidated with Bureau of Education as of November 1, 1905):

Salaries and wages	1,063.65	
Contingent expenses	868.67	
Refundable appropriation, for purchase of books..	14.78	
		<u>1,947.10</u>

Total for Department of Public Instruction.....		<u>4,532,320.46</u>
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SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

UNASSIGNED SERVICE.

Benguet improvements (excess of refunds).....	₱8,601.14
Consulting Architect	9,018.80
St. Louis Exposition Board.....	6,572.29
Chief quartermaster, Division of the Philippines:	
Contingent expenses (excess of refunds).....	₱814.64
Pay of interpreters (excess of refunds).....	58.30
Pay of Scouts (excess of refunds).....	452.42
Claim for damages (excess of refunds).....	585.12
Rents and repairs	306.74
	1,603.74
Miscellaneous indefinite appropriations:	
Contribution to city of Manila, 30 per cent of net withdrawals..	1,338,385.74
Annual payment to Sultan of Sulu and his advisors.....	18,245.00
Interest on public-improvements bonds.....	220,375.00
Interest on friar-lands bonds (fourth quarter paid from friar-lands fund)	420,000.00
Miscellaneous specification appropriation:	
One-third of expenses of Burnham and Anderson.....	1,127.90
Extra compensation to F. W. Carpenter.....	1,000.00
Roads and bridges, Act No. 1 (excess of refunds).....	8,232.55
General purposes of the Insular Government at Washington, D. C. (excess of refunds).....	157,337.08
Pay of Cavite police	6,102.20
Maps for Insular officials, Act No. 807 (excess of refunds)01
Payment of claims at Mariquina and San Mateo on account of quarantine measures, Act No. 1252	1,680.00
Reconstruction of school-house at Cabanatuan, Act No. 1416....	250.00
Collecting Librarian (excess of refunds).....	12.11
San Jose College litigation expenses.....	1,000.00
Reimbursements to British-Manila Estates Company, Act No. 1478	2,195.00
Census expenses (excess of refunds).....	3,824.40
Expenses Congressional party accompanying Secretary of War to the Philippine Islands.....	34,162.94
Extra compensation to W. Morgan Shuster.....	1,750.00
Extra compensation to C. H. Sleeper	1,375.00
Rewards to crew of steamer <i>Landauro</i>	870.00
Refund of provost fees collected at Montalban.....	1,100.00
Commission of 50 Filipinos visiting St. Louis.....	11.00
Refund of customs duties to Sultan of Sulu.....	482.70
Refund to Enrico Elas, and others.....	600.00
Refund of moneys seized on Island of Lubang.....	852.80
Refund of insurgent tax funds, Cagayan Province.....	30,000.00
Refund of moneys seized at Sorsogon.....	4,111.60
War emergency rice fund, Act No. 495 (excess of refunds).....	10,289.62
District commander, Isabela de Basilan (excess of refunds).....	41.42
Miscellaneous appropriations, fiscal year 1901 (excess of refunds)	148.97
Dredging Santa Cruz Estero (excess of refunds).....	.01

SCHEDULE C.—*Net expense withdrawals of the Insular Government*—Continued.

GENERAL FUND—Continued.

UNASSIGNED SERVICE—continued.

Miscellaneous specification appropriation—Continued.

Return of advance to friar-lands fund, Act No. 1120 (excess of refunds)	₱10,000.00
Insular salary and expense fund.....	340,893.66
Construction of tramway, Act No. 912 (excess of refunds).....	335.17
Purposes of Act No. 1461 as to opium licenses (excess of refunds)	51,603.89
Naguilian Baguio trail (excess of refunds).....	1,534.58
Payments to provinces:	
Purchase of sail boat for Palawan Province.....	₱9,000.00
General expenses, Mindoro Province.....	41,700.00
General expenses, Palawan Province.....	14,160.00
Cancellation of loans, Palawan Province.....	20,269.23
General expenses, Benguet Province	19,100.10
General expenses, Zambales Province	5,000.00
General expenses, Lepanto-Bontoc Province	29,250.00
General expenses, Nueva Vizcaya Province.....	17,500.00
Outstanding indebtedness, Abra Province.....	14,372.13
Cancellation of loans, Masbate Province.....	5,000.00
Reimbursements to provinces of calendar year 1906 land taxes	1,317,694.30
Additional reimbursements of calendar year 1906, land taxes to Province of Cebu.....	16,160.69
	<u>1,509,206.45</u>
Total for unassigned service.....	<u>3,697,803.39</u>

RECAPITULATION.

The Philippine Commission	₱79,610.82
Executive Department	619,492.12
Department of the Interior	2,056,753.90
Department of Commerce and Police.....	6,084,360.98
Department of Finance and Justice.....	2,639,074.72
Department of Public Instruction	4,532,320.46
Unassigned service	<u>3,697,803.39</u>
Grand total carried to recapitulation sheet.....	<u><u>19,709,416.39</u></u>

SCHEDULE D.—*Other withdrawals.*

GENERAL FUND.

Invalid money orders.....	₱577.06
Loans to provinces	86,095.24
Philippines money-order fund (excess of refunds).....	1,056,043.08
Refundable customs export duties.....	71,649.86
Surplus on customs auction sales	3,675.13
Refundable internal revenue (excess of refunds).....	148,923.92
Assurance funds (excess of refunds).....	13,408.05
Outstanding liabilities	567.38

SCHEDULE D.—*Other withdrawals*—Continued.

GENERAL FUND—Continued.

Constabulary relief fund:

Purposes of section 11, Act No. 619 (excess of refunds)	₱10,571.15	
Purposes of section 14, Act No. 619 (excess of refunds)	68,210.73	
Advances to provinces (excess of refunds)	2,625.02	
Refundable land taxes, Province of Rizal	674.35	
Net excess of refunds		₱1,136,542.93

CITY OF MANILA FUND.

Municipal Board:

Salaries and wages	₱86,211.14	
Contingent expenses	106,291.42	192,502.56
Department of engineering and public works:		
Salaries and wages	485,634.82	
Contingent expenses	545,236.22	
Reimbursement from sewer and waterworks construction fund, Act No. 1422 (excess of refunds)	227,102.86	803,768.18
Department of assessments and collections:		
Salaries and wages	56,426.64	
Contingent expenses	19,563.28	
Tax refunds	33,917.00	109,906.92
Fire department:		
Salaries and wages	240,388.66	
Contingent expenses	79,507.64	319,896.30
Law department:		
Salaries and wages	130,817.80	
Contingent expenses	23,801.68	154,619.48
Police department:		
Salaries and wages	1,101,862.01	
Contingent expenses	54,666.40	1,156,528.41
Department of city schools:		
Salaries and wages	256,408.60	
Contingent expenses	17,907.62	274,316.22
Department of sewer and waterworks construction, refund of preliminary expenses (excess of refunds)		5,476.62
Department of sanitation and transportation:		
Salaries and wages	555,583.72	
Contingent expenses	316,598.27	
Land transportation purchase account	124,506.87	
Services rendered and supplies furnished (excess of refunds)	257,084.76	739,604.10

SCHEDULE D.—*Other withdrawals*—Continued.

CITY OF MANILA FUND—Continued.

Public works and permanent improvements:

Paving Calle Rosario and Escolta.....	₱2,144.85	
Purchase of ground and construction of markets in Sampaloc and Paco	19,600.04	
Construction of San Miguel Bridge.....	18,661.64	
Construction of bridge over Binondo Estero.....	53,173.11	
Repair and construction of Pasig River walls below Bridge of Spain	193,459.53	
Construction of Ayala Bridge	187,024.66	
Purchase of land	45,009.37	
Purchase of rights in Vitas Canal.....	4,000.00	
Purchase of mowing machines	271.04	
Purchase of benches for parks	2,967.31	
Equipment for pail-cleaning service.....	1,737.90	
Construction of cement curbs	5,544.19	
Purchase of American mules	4,897.97	
Interest on sewer and waterworks construction bonds	80,150.00	
Annual charge for sewer and waterworks bond sinking fund	38,740.00	
Net refund of preliminary expenses on account of sewer and waterworks construction, Act No. 1422	130,747.96	
Filling moat and other low ground belonging to city, including repairs to drains.....	76,936.97	
Widening and straightening streets.....	175,111.68	
		₱778,682.30

Miscellaneous:

Luneta extension (balance of loan of ₱350,000 from Insular Government (excess of refunds).....	48,000.00
Reimbursement to Burnham and Anderson.....	2,255.80
City of Manila salary and expense fund.....	15,276.74
Total	4,493,880.39

CONGRESSIONAL RELIEF FUND.

Relief to inhabitants of Batanes Island.....	₱1,963.27
Moving municipality of Santa, Ilocos Sur.....	5,000.00
Expenses serum investigations.....	27,648.28
Veterinarians and inoculators	19,735.27
Construction and repair of schoolhouses.....	229,348.64
Pasacao-Nueva Caceres road (excess of refunds).....	29.14
Cebu-Toledo road	131,997.04
Relief to inhabitants of Cavite Province.....	20,000.00
Purchase and care of carabaos (excess of refunds).....	160,825.58
Capas-O'Donnell-Iba road	61,456.38
Relief to inhabitants of Bohol Province.....	383.71
Padre Juan Villaverde trail	3,042.80
Relief to inhabitants of Romblon Province.....	5.52
Bay-Tiaong road	33,411.19
Relief storm sufferers in Samar Province.....	6,000.00

SCHEDULE D.—*Other withdrawals*—Continued.

CONGRESSIONAL RELIEF FUND—Continued.

Loan to Abra Province.....	₱6,000.00	
Assistance to schools in Bohol Province.....	6,000.00	
Relief storm sufferers in Laguna Province.....	5,684.15	
Purchase of farm animals	68,835.60	
Pagbilao-Atimonan road	23,586.93	
Relief to inhabitants of Samar and other provinces....	3,687.12	
Extermination of locusts	5,000.00	
Purchase of rice (excess of refunds).....	4,086.32	
Relief of municipality of Naguilian (excess of refunds)	80.75	
Relief of municipality of San Mateo (excess of refunds)	422.52	
Construction of pier at Calapan, Mindoro.....	6,000.00	
Construction of Benguet road (excess of refunds)04	
Magdalena, Santa Cruz road	13,819.05	
Construction of dyke at Tarlac	16,000.00	
Relief of fire sufferers in municipality of Mariquina....	1,650.00	
Relief of fire sufferers in municipality of Bay.....	350.00	
Purchase of shovels	142.04	
Repayment of loan to Province of Ilocos Sur (excess of refunds)	6,666.67	
Total		₱524,635.97

GOLD-STANDARD FUND.

General purposes, including purchase of silver bullion and alloy, transportation, insurance, etc.....	₱663,142.23	
Redemption of fourth-issue certificates of indebt- edness	6,000,000.00	
Interest on fourth and fifth issues of certificates of indebtedness	150,225.00	
Currency given in exchange.....	47,634,395.87	
Total		54,447,763.10

FRIAR-LANDS FUND.

Purchase of lands	₱7,043,314.00	
Compensation of special counsel in title investiga- tions	11,093.34	
Return of advance from general funds, Act No. 1120..	10,000.00	
Payment of interest on bonds	141,050.00	
Transferred to sinking fund for redemption of and payment of interest on bonds.....	50,000.00	
Total		7,255,457.34

FRIAR-LANDS SINKING FUND.

Transferred from friar-lands fund for redemption of and payment of interest on bonds (excess of refunds).....	50,000.00
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SCHEDULE D.—*Other withdrawals*—Continued.

PUBLIC WORKS AND PERMANENT IMPROVEMENTS FUND.

Improvement port of Manila and Pasig River.....	₱1,525,736.98
Improvement port of Cebu.....	261,810.07
Improvement port of Iloilo	219,897.98
Improvement Pasig River front.....	257,283.75
Quarantine station at Cebu.....	15,317.61
Construction of light-houses	124,999.15
Improvement of Engineer's Island.....	10,948.73
Wright-Taft road	55,000.00
Public works, Bureau of Architecture and Public Works	65,162.02
Improvement of Bilibid Prison and stone quarry.....	49,516.91
Calamba-Los Baños-Bay road	53,787.21
Maintenance of survey parties.....	20,000.00
Baguio-Trinidad road	2,500.00
Stone causeway and timber pier at Puerto Princesa....	5,000.00
Benguet improvements	1,366.93
Loan to city of Manila	350,000.00
Total	₱3,018,327.34

SEWER AND WATERWORKS CONSTRUCTION FUND.

General purposes	600,778.12
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SEWER AND WATERWORKS BOND SINKING FUND.

Annual charge against city of Manila revenues for investment and redemption of bonds at maturity (excess of refunds).....	38,740.00
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DEPOSITORY FUND.

Withdrawals of depository funds.....	129,871,105.305
Grand total carried to recapitulation sheet.....	198,986,664.635

SCHEDULE E.—*Available funds for Insular Government administration.*

GENERAL FUND.

Available for appropriation.....	₱2,572,268.38
Undrawn appropriations:	
The Executive—	
Executive Bureau—	
Administrative expenses, Philippine Commission	₱166.68
Administrative expenses, executive.....	4,500.00
Administrative expenses, Executive Bureau	38,299.03
Bureau of Civil Service: Administrative expenses	5,594.60

SCHEDULE E.—*Available funds for Insular Government administration*—Cont'd.

GENERAL FUND—Continued.

Undrawn appropriations—Continued.

Department of the Interior—

Bureau of Health—

Administrative expenses	₱120,527.87
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Public works, Acts Nos. 490 and 807.....	1,105.56
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Construction of Culion leper colony.....	14,990.66
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Civil Sanitarium, Benguet: Administrative expenses	75.00
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Bureau of Lands: Administrative expenses....	15,000.00
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Bureau of Science—

Administrative expenses	57,775.89
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Purchase of books	2,960.80
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Bureau of Agriculture: Administrative expenses	60,511.52
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Bureau of Forestry: Administrative expenses	1,839.14
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Quarantine Service: Administrative expenses	30,204.94
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Weather Bureau: Administrative expenses....	8,499.83
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Department of Commerce and Police—

Signal Service: Administrative expenses.....	3,858.50
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Bureau of Constabulary—

Administrative expenses	196,278.51
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Commissary stores	136,334.15
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Bureau of Public Works—

Administrative expenses	28,175.26
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Public works, including maintenance, alteration, and repair of public buildings, and purchase of building supplies	47,277.08
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Bureau of Navigation—

Administrative expenses	42,420.85
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Marine railway and repair shop.....	29,917.14
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Bureau of Posts: Administrative expenses....	427,590.92
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Bureau of Coast and Geodetic Survey: Administrative expenses	6,938.98
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Department of Finance and Justice—

Bureau of Customs—

Administrative expenses	13,725.25
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Extra services of employees.....	1,748.24
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Services of officers in private bonded warehouses	283.85
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Operation of Manila arrastre plant.....	61,635.14
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Operation of Jolo arrastre plant.....	2,314.65
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Coal supply fund	74.59
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Bureau of Justice: Administrative expenses..	16,073.53
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Bureau of Audits—

Administrative expenses	7,503.78
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Fidelity bond premiums	66,688.38
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Bureau of Internal Revenue: Administrative expenses	55,759.71
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Bureau of the Treasury: Administrative expenses	3,485.34
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SCHEDULE E.—*Available funds for Insular Government administration*—Cont'd.

GENERAL FUND—Continued.

Undrawn appropriations—Continued.

Department of Public Instruction—

Bureau of Prisons—

Administrative expenses.....	₱60,652.94
Carabao cart fund (overdraft)	3,298.71
Installation of electric light and power plant	452.67

Bureau of Education—

Administrative expenses	1,868.72
Purchase of books, library division.....	3,508.13

Bureau of Supply—

Administrative expenses	3.32
Purchase of supplies	397,143.35

Bureau of Printing: Administrative expenses

74,308.92

Bureau of Cold Storage: Administrative ex-
penses

59,291.41

Unassigned service—

St. Louis Exposition Board: Exposition ex-
penses

9,934.26

Benguet improvements: General purposes ...

14,560.52

Miscellaneous—

Roads and bridges, Act No. 1.....

25,588.40

General purposes of the Insular Gov-
ernment

22,521.70

One-third expense, Burnham and An-
derson

1,220.88

Old transportation claims

1,119.72

San Jose litigation

1,876.27

Registry of property at Cebu.....

200.00

Consulting Architect

981.20

Expenses of official party accompanying
Secretary of War to the Philippine
Islands

10,797.06

Pay of Cavite police.....

97.80

Reimbursement to provinces of land
taxes for the calendar year 1906.....

1,340,874.94

Purchase of Formosa eggs.....

700.00

Purposes of Act No. 1461 as to proceeds
of opium licenses

51,603.89

Reimbursement to municipality of Bo-
rongan, Samar

493.95

Interest on public-improvement bonds
(overdraft)

375.00

Additional reimbursement of land taxes
for calendar year 1906 to Province of
Cebu

16,160.76

Total undrawn appropriations..... ₱3,602,422.47

Grand total carried to recapitulation sheet..... 6,174,690.85

SCHEDULE F.—*Other funds.*

GENERAL FUND.

Undrawn refundable appropriations:

Invalid money orders	₱4,447.74
Surplus on customs auction sales.....	495.84
Refundable customs export duties.....	799,667.62
Outstanding liabilities	6,955.74
Assurance fund	13,408.05
Refundable internal revenue	596,266.46
Constabulary relief fund—	
Purposes of section 11, Act No. 619.....	10,571.15
Purposes of section 14, Act No. 619.....	68,210.73
Philippine money-order funds	1,056,043.08
Total	₱2,556,066.41

SPECIAL FUNDS.

CITY OF MANILA FUND.

Available for appropriation (overdraft).....	1,357,516.95
Undrawn appropriations:	
Municipal Board: Administrative expenses.....	₱1,948.53
Department of sanitation and transportation:	
Administrative expenses	42,402.77
Department of assessments and collections: Ad-	
ministrative expenses	404.57
Fire department: Administrative expenses	5,736.41
Law department: Administrative expenses	2,239.14
Police department: Administrative expenses	3,279.53
Department of city schools: Administrative ex-	
penses86
Department of engineering and public works:	
Administrative expenses	15,420.20
Public works and permanent improvements, city	
of Manila—	
Purchase of ground for Paco market.....	399.96
Construction of Alaya Bridge.....	27,573.28
Construction and repair of Pasig River walls	
below the Bridge of Spain	142,540.47
Widening and straightening streets generally	21,756.60
Miscellaneous—	
Reimbursement to D. H. Burnham.....	2,441.76
Luneta extension	48,000.00
City of Manila salary and expense fund	19,720.92
Land transportation purchase account (over-	
draft)	106,567.24
	227,297.76
Net overdraft	1,130,219.19

SCHEDULE F.—*Other funds*—Continued.

SPECIAL FUNDS—Continued.

CONGRESSIONAL RELIEF FUND.

Available for appropriation.....	₱107,495.24
Undrawn appropriations:	
Pasacao-Nueva Caceres road, Act No. 918.....	₱29.14
Pagbilao-Atimonan road, Act No. 1015.....	15.00
Capas-O'Donnell-Iba road, Act No. 1016.....	4,941.21
Bay-Tiaong road, Act No. 1073.....	2,455.99
Magdalena-Santa Cruz road, Act No. 1073.....	1,180.95
Lucena-Sariaya road, Act No. 1073.....	8,697.31
Calamba-Los Baños road, Act No. 1074.....	198.80
Construction of school buildings, Act No. 1275.....	95,190.07
Naguilian relief fund, Act No. 1305, resolution April 27, 1905	80.75
Purchase of farm animals, Act No. 1305, resolution June 13, 1905	3,087.20
Cebu-Toledo road, Act No. 1329.....	27,905.06
Veterinarians and inoculators, Act No. 1198, resolution July 27, 1904	20,403.85
Veterinarians and inoculators, Act No. 1198, resolution August 3, 1904	33.37
Purchase of plowing engine, Act No. 1198, resolution August 4, 1904.....	577.18
Purchase of palay seed, Act No. 1198, resolution September 12, 1904	1,800.00
Veterinarians and inoculators, Act No. 797, resolution July 27, 1903.....	1,270.43
Purchase of serum cattle, Act No. 797, resolution July 28, 1903	10,602.10
Care of carabaos, Act No. 797, resolution August 18, 1903	1,665.41
Care of carabaos, Act No. 797, resolution September 7, 1903	122.08
Care of carabaos, Act No. 797, resolution February 16, 1905	2,273.93
Relief to inhabitants of Lumban, Act No. 797, resolution February 25, 1905	250.00
Relief to inhabitants of San Mateo, Rizal, Act No. 797, resolution February 15, 1905.....	422.52
Purchase of 1,000 sacks of rice, Act No. 797, resolution October 3, 1905	315.85
Care of carabaos Act No. 1046, resolution February 25, 1904	1,144.00
Veterinarians and inoculators, Act No. 1046, resolution February 26, 1904	19.22
Expenses serum laboratory, Act No. 1046, resolution February 27, 1904.....	1,273.03
Purchase of rice, Act No. 1046, resolution February 20, 1904	2,915.94
Purchase of animals, Act No. 1046, resolution May 3, 190477

REPORT OF THE AUDITOR.

SCHEDULE F.—*Other funds*—Continued.

SPECIAL FUNDS—Continued.

CONGRESSIONAL RELIEF FUND—continued.

Undrawn appropriations—Continued.

Relief to inhabitants of Batanes Islands, Act No. 1406, resolution January 15, 1906.....	₱836.73	
Relief of Samar Province, Act No. 1406, resolutions September 29, 1905, and October 20, 1905	6,312.88	
Cattle for serum laboratory, Act No. 1350, resolution June 23, 1905.....	1,759.55	
Relief of Bohol Province, Act No. 1350, resolution June 16, 1905	1,616.29	
Locust test, Romblon Province, Act No. 1350, resolution July 24, 1905.....	244.48	
Purchase of farm animals, Act No. 1350, resolution June 13, 1905.....	37,481.53	
Completing the construction and repair of the Pagbilao-Atimonan road, Act No. 1406, resolution December 27, 1905.....	37,121.10	
Subject to resolution, Act No. 1406.....	101,824.00	
		₱376,067.72
Total		483,562.96

GOLD-STANDARD FUND.

Available for appropriation	3,128,836.14
Undrawn appropriations: General purposes.....	2,624,334.95
Total	5,753,171.09

FRIAR-LANDS FUND.

Available for appropriation and sinking-fund purposes.....	48,661.30
Undrawn appropriations:	
General purposes of Act No. 1238 (surplus of bond issue)	₱1,024,656.98
Sinking fund for redemption of and payment of interest on bonds	50,000.00
	1,074,656.98
Total	1,123,318.28

PUBLIC WORKS AND PERMANENT IMPROVEMENTS FUND.

Available for appropriation	390,274.00
Undrawn appropriation:	
Calamba-Los Baños road	₱5,812.79
Stone causeway at Puerto Princesa.....	5,000.00
Wright-Taft road	5,000.00
Manila Harbor and Pasig River.....	1,123,539.16
Port of Cebu	947,683.85
Port of Iloilo	176,001.15
Improvement Pasig River front.....	1,046.65
Light-house construction	25,197.59
Improvement of Engineer's Island	15,060.75

SCHEDULE F.—*Other funds*—Continued.

SPECIAL FUNDS—Continued.

PUBLIC WORKS AND PERMANENT IMPROVEMENTS FUND—continued.

Undrawn appropriations—Continued.

Marine rialway and machine shop, Engineer's Island	₱1,774.80	
Improvement Bilibid Prison and stone quarry.....	54,592.92	
Benguet improvement	327.89	
Quarantine station at Cebu.....	2,905.54	
Public works, Bureau of Public Works, transferred from former Bureau of Architecture.....	38,044.45	
Maintaining two survey parties.....	16,000.00	
		<u>₱2,417,987.54</u>
Total		2,808,261.54

SEWER AND WATERWORKS CONSTRUCTION FUND.

Available for appropriation		1,425,150.00
Undrawn appropriations:		
General purposes	₱165,321.88	
Sinking fund for redemption of bonds.....	38,740.00	
		<u>204,061.88</u>
Total		1,629,211.88

DEPOSITORY FUNDS.

Available for refundment	11,218,498.70
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SILVER-CERTIFICATE RESERVE FUND.

Available for redemption	14,410,000.00
Grand total carried to recapitulation sheet.....	<u>38,851,871.67</u>

THE INSULAR TREASURER'S CASH ACCOUNT.

THE INSULAR TREASURER'S CASH ACCOUNT.

The following statements show the various cash transactions at the Insular Treasury during the fiscal year, by months, as audited. The new Philippine currency having a fixed and permanent value in its relation to United States currency at the ratio of 2 to 1, the accounts as stated in Philippine currency includes all transactions in United States currency on that basis.

Under existing laws all receipts are deposited in the Insular Treasury without deduction, and all withdrawals are made by warrant. The statements embrace all transactions during the fiscal year 1906 without reference to the period for which the deposited collections were made and also without reference to the service for which funds were withdrawn for expenditure.

The cash balance in the hands of the Insular Treasurer includes the sum of warrants outstanding and not presented for payment on June 30, 1906. This sum as shown under account of "Outstanding warrants" added to the balance shown under Treasury account will equal the Treasurer's *cash* balance as here shown.

There is also appended a recapitulation of the fiscal year's transactions, and a comparative Treasury statement covering the fiscal years 1899 to 1906, inclusive.

Cash transactions of the Insular Treasurer for the fiscal year ended June 30, 1906.

JULY, 1905.

Item.	Philippine currency.	Mexican and Spanish-Fil- pino currency.
DEBIT.		
Balance due Government July 1, 1905, including depository and silver-certificates reserve fund -----	P49,815,774.37	\$145,465.92
Receipts on account of—		
Customs revenue -----	Philippine currency. P1,426,270.72	Mexican and Spanish-Fil-pino currency. -----
Postal revenue -----	73,913.07	-----
Internal revenue -----	717,823.06	-----
Miscellaneous revenue -----	311,115.93	-----
New Philippines coin -----	169,200.00	-----
Premium on New York drafts -----	8,801.48	-----
City of Manila revenue -----	246,207.78	-----
Payments and repayments to appropriations -----	658,047.95	-----
Currency received in exchange -----	2,979,991.88	\$86,385.57
Depository funds -----	11,696,302.30	-----
Silver certificates reserve -----	40,000.00	-----
Total receipts -----	18,327,674.17	86,385.57
Total debit -----	68,143,448.54	231,851.49
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid -----	P3,207,422.36	\$100,000.00
Currency given in exchange -----	3,032,181.86	17,500.00
Depository funds -----	11,005,190.71	95.60
Silver certificates reserve -----	-----	-----
Total withdrawals -----	17,244,794.93	117,595.60
Balance due Government July 31, 1905 -----	50,898,653.61	114,255.89
Total credit -----	68,143,448.54	231,851.49

AUGUST, 1905.

DEBIT.		
Balance due Government August 1, 1905 -----	P50,898,653.61	\$114,255.89
Receipts on account of—		
Customs revenue -----	Philippine currency. P1,216,134.92	Mexican and Spanish-Fil-pino currency. -----
Postal revenue -----	62,583.85	-----
Internal revenue -----	509,976.60	-----
Miscellaneous revenue -----	118,100.78	-----
Premium on New York drafts -----	17,401.75	-----
City of Manila revenue -----	90,079.43	-----
Payments and repayments to appropriations -----	742,277.55	-----
Currency received in exchange -----	4,528,520.50	\$198,395.70
Depository funds -----	12,722,576.76	-----
Silver certificates reserve -----	-----	-----
Total receipts -----	20,007,652.14	198,395.70
Total debit -----	70,906,305.75	312,651.59
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid -----	P9,207,042.91	\$150,000.00
Currency given in exchange -----	4,664,741.06	21,300.00
Depository funds -----	13,123,726.59	408.63
Silver certificates reserve -----	-----	-----
Total withdrawals -----	26,995,510.56	171,708.63
Balance due Government August 31, 1905 -----	43,910,795.19	140,942.96
Total credit -----	70,906,305.75	312,651.59

Cash transactions of the Insular Treasurer, etc.—Continued.

SEPTEMBER, 1905.

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
DEBIT.		
Balance due Government September 1, 1905	₱43,910,795.19	\$140,942.96
Receipts on account of—	Philippine currency.	Mexican and Spanish-Filipino currency.
Customs revenue	₱1,473,192.45	
Postal revenue	82,899.30	
Internal revenue	508,531.43	
Miscellaneous revenue	135,081.745	
New Philippines coin	804,000.00	
Premium on New York drafts	13,710.50	
Proceeds from sale of fifth series certificates of in- debtedness	3,049,200.00	
City of Manila revenue	119,836.06	
Payments and repayments to appropriations	921,460.61	
Currency received in ex- change	3,138,757.01	\$134,956.22
Depository funds	9,144,796.44	
Silver certificates reserve		
Total receipts	19,391,465.545	134,956.22
Total debit	63,302,260.735	275,899.18
CREDIT.		
Withdrawals on account of—		
Settlements and account- able warrants paid	₱3,326,684.54	\$125,000.00
Currency given in exchange	3,229,433.10	14,900.00
Depository funds	9,103,442.68	2.97
Silver certificates reserve		
Total withdrawals	15,659,560.32	139,902.97
Balance due Government September 30, 1905	47,642,700.415	135,996.21
Total credit	63,302,260.735	275,899.18

OCTOBER, 1905.

DEBIT.		
Balance due Government October 1, 1905	₱47,642,700.415	\$135,996.21
Receipts on account of—	Philippine currency.	Mexican and Spanish-Filipino currency.
Customs revenue	₱1,215,269.56	
Postal revenue	105.00	
Internal revenue	518,204.83	
Miscellaneous revenue	127,577.53	
New Philippines coin	222,000.00	
Premium on New York drafts	12,080.46	
City of Manila revenue	154,391.73	
Payments and repayments to appropriations	785,981.44	
Currency received in ex- change	3,681,124.68	\$77,910.90
Depository funds	10,963,151.08	
Silver certificates reserve	500,000.00	
Total receipts	18,179,886.31	77,910.90
Total debit	65,822,586.725	213,907.11
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid	₱9,899,545.48	
Currency given in exchange	3,735,456.08	\$5,900.00
Depository funds	10,075,969.26	806.17
Silver certificates reserve		
Total withdrawals	23,710,970.82	6,706.17
Balance due Government October 31, 1905	42,111,615.905	207,200.94
Total credit	65,822,586.725	213,907.11

Cash transactions of the Insular Treasurer, etc.—Continued.

NOVEMBER, 1905.

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
DEBIT.		
Balance due Government November 1, 1905.....	₱42,111,615.905	\$207,200.94
Receipts on account of—	Philippine currency.	Mexican and Spanish-Filipino currency.
Customs revenue.....	₱1,038,756.99	
Postal revenue.....		
Internal revenue.....	384,705.52	
Miscellaneous revenue.....	271,856.74	
New Philippines coin.....	160,000.00	
Premium on New York drafts.....	18,737.14	
City of Manila revenue.....	99,638.03	
Payments and repayments to appropriations.....	731,484.96	
Currency received in exchange.....	5,435,859.99	\$95,485.85
Depository funds.....	9,916,987.885	
Silver certificates reserve.....	560,000.00	
Total receipts.....	18,618,027.255	95,485.85
Total debit.....	60,729,643.16	302,686.79
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid.....	₱2,471,138.49	\$152,000.00
Currency given in exchange.....	5,495,860.76	13,812.93
Depository funds.....	10,485,853.02	
Silver certificates reserve.....		
Total withdrawals.....	18,452,852.27	165,812.93
Balance due Government November 30, 1905.....	42,276,790.89	136,873.86
Total credit.....	60,729,643.16	302,686.79

DECEMBER, 1905.

DEBIT.		
Balance due Government December 1, 1905.....	₱42,276,790.89	\$136,873.86
Receipts on account of—	Philippine currency.	Mexican and Spanish-Filipino currency.
Customs revenue.....	₱1,104,771.38	
Postal revenue.....		
Internal revenue.....	418,516.78	
Miscellaneous revenue.....	109,895.81	
New Philippines coin.....	96,000.00	
Premium on New York drafts.....	10,387.45	
City of Manila revenue.....	386,997.57	
Payments and repayments to appropriations.....	1,661,520.86	
Currency received in exchange.....	2,850,442.78	\$64,119.29
Depository funds.....	9,924,690.41	
Silver certificates reserve.....	50,000.00	
Total receipts.....	16,613,223.04	64,119.29
Total debit.....	58,890,013.93	200,993.15
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid.....	₱3,835,206.41	\$50,000.00
Currency given in exchange.....	2,888,112.36	11,821.30
Depository funds.....	8,849,869.965	
Silver certificates reserve.....		
Total withdrawals.....	15,573,188.735	61,821.30
Balance due Government December 31, 1905.....	43,316,825.195	139,171.85
Total credit.....	58,890,013.93	200,993.15

Cash transactions of the Insular Treasurer, etc.—Continued.

JANUARY, 1906.

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
DEBIT.		
Balance due Government January 1, 1906	₱43,316,825.195	\$139,171.85
Receipts on account of—	Mexican and Spanish-Filipino currency.	
Customs revenue	₱1,274,181.42	
Postal revenue		
Internal revenue	548,670.645	
Miscellaneous revenue	198,581.80	
Premium on New York drafts	13,298.68	
City of Manila revenue	240,500.15	
Payments and repayments to appropriations	1,243,590.715	
Currency received in exchange	4,604,510.84	\$74,832.89
Depository funds	10,954,606.865	
Silver certificates reserve	400,000.00	
Total receipts	19,477,941.115	74,832.89
Total debit	62,794,766.31	214,004.74
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid	₱3,721,265.88	\$70,070.00
Currency given in exchange	4,654,454.30	7,632.12
Depository funds	11,178,258.35	
Silver certificates reserve		
Total withdrawals	19,553,978.53	77,702.12
Balance due Government January 31, 1906	43,240,787.78	136,302.62
Total credit	62,794,766.31	214,004.74

FEBRUARY, 1906.

DEBIT.		
Balance due Government February 1, 1906	₱43,240,787.78	\$136,302.62
Receipts on account of—	Mexican and Spanish-Filipino currency.	
Customs revenue	₱1,083,302.98	
Postal revenue	66,531.57	
Internal revenue	354,398.29	
Miscellaneous revenue	394,763.56	
New Philippines coin	138,781.80	
Premium on New York drafts	784.28	
Proceeds of second issue public improvement bonds	2,167,494.00	
City of Manila revenue	89,571.67	
Payments and repayments to appropriations	626,496.55	
Currency received in exchange	2,963,776.42	\$8,447.93
Depository funds	10,338,201.09	
Silver certificates reserve	1,150,000.00	
Total receipts	19,374,102.21	8,447.93
Total debit	62,614,889.99	144,750.55
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid	₱2,948,285.83	
Currency given in exchange	2,967,721.87	\$2,774.47
Depository funds	11,075,138.53	
Silver certificates reserve		
Total withdrawals	16,991,146.23	2,774.47
Balance due Government February 28, 1906	45,623,743.76	141,976.08
Total credit	62,614,889.99	144,750.55

Cash transactions of the Insular Treasurer, etc.—Continued.

MARCH, 1906.

Item.	Philippine currency.	Mexican and Spanish-Fili- pino currency.
DEBIT.		
Balance due Government March 1, 1906 -----	₱45,623,743.76	\$141,976.08
Receipts on account of—	Philippine currency.	Mexican and Spanish-Fili- pino currency.
Customs revenue -----	₱1,505,593.80	-----
Postal revenue -----	-----	-----
Internal revenue -----	477,689.98	-----
Miscellaneous revenue -----	172,189.77	-----
New Philippines coin -----	50,000.00	-----
Premium on New York drafts -----	11,265.51	-----
City of Manila revenue -----	110,796.56	-----
Payments and repayments to appropriations -----	695,211.91	-----
Currency received in ex- change -----	4,136,561.51	\$47,116.30
Depository funds -----	12,385,189.08	-----
Silver certificates reserve -----	-----	-----
Total receipts -----	19,544,498.12	47,116.30
Total debit -----	65,168,241.88	189,092.38
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid -----	₱3,567,772.57	\$26,637.00
Currency given in exchange -----	4,167,003.10	6,191.90
Depository funds -----	12,496,772.88	-----
Silver certificates reserve -----	-----	-----
Total withdrawals -----	20,231,548.55	32,828.90
Balance due Government March 31, 1906 -----	44,936,693.33	156,263.48
Total credit -----	65,168,241.88	189,092.38

APRIL, 1906.

DEBIT.		
Balance due Government April 1, 1906 -----	₱44,936,693.33	\$156,263.48
Receipts on account of—	Philippine currency.	Mexican and Spanish-Fili- pino currency.
Customs revenue -----	₱1,059,912.44	-----
Postal revenue -----	-----	-----
Internal revenue -----	442,099.95	-----
Miscellaneous revenue -----	177,612.51	-----
New Philippines coin -----	66,000.00	-----
Premium on New York drafts -----	12,814.80	-----
City of Manila revenue -----	128,685.34	-----
Payments and repayments to appropriations -----	707,209.51	-----
Currency received in ex- change -----	4,473,186.02	\$11,896.72
Depository funds -----	10,464,366.16	-----
Silver certificates reserve -----	360,000.00	-----
Total receipts -----	17,891,886.73	11,896.72
Total debit -----	62,828,580.06	168,160.20
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid -----	₱3,329,861.02	\$40,000.00
Currency given in exchange -----	4,482,337.27	-----
Depository funds -----	10,653,733.85	-----
Silver certificates reserve -----	-----	-----
Total withdrawals -----	18,465,932.14	40,000.00
Balance due Government April 30, 1906 -----	44,362,647.92	128,160.20
Total credit -----	62,828,580.06	168,160.20

Cash transactions of the Insular Treasurer, etc.—Continued.

MAY, 1906.

Item.	Philippine currency.	Mexican and Spanish-Fili- pino currency.
DEBIT.		
Balance due Government May 1, 1906	₱44,362,647.92	\$128,160.20
Receipts on account of—	Mexican and Spanish-Fili- pino currency.	
Customs revenue	₱1,164,709.73	
Postal revenue	8,982.47	
Internal revenue	365,976.34	
Miscellaneous revenue	456,713.495	
New Philippines coin	24,000.00	
Premium on New York drafts	4,403.80	
City of Manila revenue	123,444.34	
Payments and repayments to appropriations	2,390,919.36	
Currency received in ex- change	3,499,181.45	\$23,709.07
Depository funds	10,666,051.105	
Silver certificates reserve	760,000.00	
Total receipts	19,464,382.09	23,709.07
Total debit	63,827,030.01	151,869.27
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid	₱2,721,520.94	
Currency given in exchange	3,512,997.00	\$4,422.65
Depository funds	12,362,169.34	
Silver certificates reserve		
Total withdrawals	18,596,687.28	4,422.65
Balance due Government May 31, 1906	45,230,342.73	147,446.62
Total credit	63,827,030.01	151,869.27

JUNE, 1906.

DEBIT.		
Balance due Government June 1, 1906	₱45,230,342.73	\$147,446.62
Receipts on account of—	Mexican and Spanish-Fili- pino currency.	
Customs revenue	₱1,265,952.26	
Postal revenue		
Internal revenue	442,953.19	
Miscellaneous revenue	307,127.23	
Premium on New York drafts	16,543.00	
City of Manila revenue	634,085.21	
Payments and repayments to appropriations	1,198,507.75	
Currency received in ex- change	4,708,043.64	\$18,502.80
Depository funds	9,209,038.62	
Silver certificates reserve	140,000.00	
Total receipts	17,922,250.90	18,502.80
Total debit	63,152,593.63	165,949.42
CREDIT.		
Withdrawals on account of—		
Settlement and accountable warrants paid	₱3,950,639.15	\$31,800.00
Currency given in exchange	4,722,016.06	450.00
Depository funds	9,459,969.84	
Silver certificates reserve		
Total withdrawals	18,132,625.05	32,250.00
Balance due Government June 30, 1906	45,019,968.58	133,699.42
Total credit	63,152,593.63	165,949.42

**RECAPITULATION OF THE CASH TRANSACTIONS OF THE INSULAR TREASURER FOR
THE FISCAL YEAR ENDED JUNE 30, 1906.**

Item.	Philippine currency.	Mexican and Spanish-Fili- pino currency.
DEBIT.		
Balance due Government July 1, 1905, including depository and silver certificates reserve funds -----	P49, 815, 774. 37	\$145, 465. 92
Receipts on account of—	Philippine currency.	Mexican and Spanish-Fili- pino currency.
Customs revenue -----	P14, 828, 048. 65	-----
Postal revenue -----	295, 015. 26	-----
Internal revenue -----	5, 689, 546. 615	-----
Miscellaneous revenue -----	2, 780, 616. 90	-----
New Philippines coin -----	1, 729, 981. 80	-----
Premium on New York drafts -----	140, 228. 85	-----
Proceed sale 5th series cer- tificates of indebtedness -----	3, 049, 200. 00	-----
Proceeds sale 2d issue pub- lic-improvement bonds -----	2, 167, 494. 00	-----
City of Manila revenue -----	2, 424, 233. 87	-----
Payments and repayments to appropriations -----	12, 362, 709. 165	-----
Currency received in ex- change -----	46, 999, 956. 72	\$841, 759. 24
Depository funds -----	128, 385, 957. 795	-----
Silver certificates reserve -----	3, 960, 000. 00	-----
Total receipts -----	224, 812, 989. 625	841, 759. 24
Total debit -----	274, 628, 763. 995	987, 225. 16
CREDIT.		
Withdrawals on account of—		
Settlement and account- able warrants paid -----	P52, 186, 385. 58	\$745, 507. 00
Currency given in ex- change -----	47, 552, 314. 82	106, 705. 37
Depository funds -----	129, 870, 095. 015	1, 313. 37
Silver certificates reserve -----	-----	-----
Total withdrawals -----	229, 608, 795. 415	853, 525. 74
Balance due Government June 30, 1906 -----	45, 019, 968. 58	133, 699. 42
Total credit -----	274, 628, 763. 995	987, 225. 16

COMPARATIVE TREASURY STATEMENT, FISCAL YEARS 1899-1906.

The following is a comparative statement of cash transactions at the Insular Treasury by fiscal years from the date of American occupation, in August, 1898, to June 30, 1906, expressed in Philippine currency. The Treasurer's account for the fiscal year 1906, elsewhere stated in the currencies actually involved, is here, for the purpose of comparison, converted at the ratio of 1.30 to 1, the official ratio at the close of the the fiscal year. From this statement has been excluded the sum of \$455,093.49, the estimated United States currency value of seized funds in the Treasury, as a part of the Treasurer's balance until June 30, 1901, at which time the funds were taken over to a special account, and taken up later in the Treasurer's general account as the items were sold and became available.

Comparative Treasury statement, fiscal years 1899-1906.

Item.	Fiscal year ended June 30—			
	1899.	1900.	1901.	1902.
DEBIT.				
Balance due Government beginning of the year		P 738, 959. 02	P 4, 046, 834. 76	P 12, 445, 825. 56
Total deposits on account of—				
Customs revenue	P 6, 167, 300. 90	11, 364, 530. 42	18, 254, 010. 04	16, 816, 170. 75
Postal revenue		36, 000. 00	190, 031. 24	200, 434. 68
Internal revenue	490, 430. 16	1, 045, 151. 32	1, 864, 969. 82	536, 222. 58
Miscellaneous revenue	269, 432. 52	1, 091, 738. 84	1, 324, 449. 52	1, 203, 502. 20
City of Manila revenue				2, 135, 743. 25
Payments and repayments to appropriations			893, 173. 52	6, 560, 138. 14
Total debit	6, 927, 163. 58	14, 276, 379. 60	26, 573, 468. 90	39, 898, 037. 16
CREDIT.				
Withdrawals on settlement and accountable warrants	6, 188, 204. 56	10, 229, 544. 84	14, 127, 643. 34	26, 722, 641. 41
Total net differences due to change of official rates of exchange in conversion of Mexican to Philippine currency				1, 185, 382. 76
Balance due Government at close of year	738, 959. 02	4, 046, 834. 76	12, 445, 825. 56	11, 990, 012. 99
Total credit	6, 927, 163. 58	14, 276, 379. 60	26, 573, 468. 90	39, 898, 037. 16

Item.	Fiscal year ended June 30—			
	1903.	1904.	1905.	1906.
DEBIT.				
Balance due Government beginning of the year	P 11, 990, 012. 99	P 21, 267, 386. 26	P 32, 991, 123. 18	P 26, 774, 025. 03
Transferred from depositary and silver certificates reserve account				23, 153, 646. 20
Total deposits on account of—				
Customs revenue	18, 354, 758. 80	17, 453, 884. 74	16, 398, 051. 45	14, 828, 048. 65
Postal revenue	206, 716. 88	280, 799. 71	249, 568. 14	295, 015. 26
Internal revenue	425, 662. 18	560, 675. 07	4, 047, 578. 70	5, 689, 546. 62
Miscellaneous revenue	2, 350, 840. 88	2, 212, 545. 73	2, 172, 898. 62	2, 780, 616. 90
City of Manila revenue	3, 154, 832. 98	3, 875, 612. 22	2, 903, 918. 52	2, 424, 233. 87
Payments and repayments to appropriations	9, 171, 991. 38	10, 737, 681. 03	9, 809, 518. 47	12, 362, 709. 16
Philippine pesos coined from bullion purchased	3, 200, 000. 00	16, 641, 494. 56	12, 142, 546. 00	1, 729, 981. 80
Premium on New York drafts			43, 785. 00	140, 228. 85
Proceeds from sale of certificates of indebtedness and premium thereon	6, 150, 780. 00	12, 205, 260. 00	6, 084, 600. 00	3, 049, 200. 00
Proceeds from sale of public works and permanent improvement bonds			5, 460, 608. 70	2, 167, 494. 00
Proceeds from sale of Manila water supply and sewerage bonds, issue of P 2,000,000			2, 191, 250. 00	
Relief fund voted by United States Congress	6, 000, 000. 00			
Sale of friar-lands bonds and premium thereon		15, 060, 780. 00		
Currency received in exchange				47, 647, 463. 83
Depositary funds				128, 385, 957. 79
Silver certificates reserve				3, 960, 000. 00
Total debit	61, 005, 596. 09	100, 296, 119. 32	94, 495, 441. 78	275, 388, 167. 96

Comparative Treasury statement, fiscal years 1899-1906—Continued.

Item.	Fiscal year ended June 30—			
	1903.	1904.	1905.	1906.
CREDIT.				
Withdrawals on settlement and accountable warrants-----	₱ 39,056,676.04	₱ 67,261,305.44	₱ 66,845,332.77	₱ 52,759,852.50
Allowance under rule 28, Act No. 90-----			615.18	
Total net differences due to change of official rates of exchange in conversion of Mexican to Philippine currency-----	681,533.79	43,690.70	875,468.80	
Currency given in exchange-----				47,634,395.87
Depository funds-----				129,871,105.30
Balance due Government at close of year-----	21,267,386.26	32,991,123.18	26,774,025.03	45,122,814.29
Total credit-----	61,005,596.09	100,296,119.32	94,495,441.78	275,388,167.96

Analysis of Insular Treasurer's cash balance on June 30, 1906.

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
General account-----	₱ 19,392,404.64	\$132,484.23
Depository funds-----	11,217,563.94	1,215.19
Silver certificates reserve-----	14,410,000.00	
Total-----	45,019,968.58	133,699.42

Reducing the Mexican and Spanish-Filipino currency to a Philippine currency equivalent at the ratio of 1.30 to 1 will result in a cash balance in the hands of the Insular Treasurer, expressed in Philippine currency, of ₱45,122,814.29, equivalent to \$27,561,407.14½, United States currency.

INSULAR RECEIPTS AND EXPENDITURES.



INSULAR REVENUES AND EXPENDITURES.

Following is a statement by Departments, Bureaus, and Offices of the revenues and expenditures of the Insular Government, arranged in such form as to show the gross receipts of each Bureau having sources of revenue, the refunds of such revenues, and the net revenues, as well as the gross expenditures, the refunds of such expenditures, and the net expenditures. Following out this computation, the excess of revenue over expenditure, or the excess of expenditure over revenue, as the case may be, in every Bureau and branch of the Insular service is carried out in the last two columns. Many of the Insular Bureaus have no sources of revenue whatever, but this method of stating the fiscal affairs affords a convenient means of comparing revenues and disbursements and a complete showing of the net results without resorting to further computation.

Revenues are shown under the particular sources from which derived, and expenditures are stated for the general purpose for which made under the digest headings shown in the appropriation acts. Salaries and wages specifically appropriated for as such are included under that general heading. Contingent expenses include those necessary expenditures in the conduct of a business or office which are not provided for under salaries and wages, and include expenses for transportation of supplies and travel on official business, purchase of furniture, stationery, supplies, telegrams, cablegrams, rents, ice, etc.

All expenditures from funds derived from bond issues or from funds for public works or special purposes and not pertaining to the administrative cost of conducting a Bureau are excluded from the regular statement of revenues and expenditures of the Bureau concerned, as the funds from which such expenditures were made were not derived from regular sources of revenue and the expenditures therefrom being for extraordinary purposes.

Revenues and expenditures.

	Net revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
PHILIPPINE COMMISSION.				
Salaries and wages		₱ 77,501.01		₱ 77,501.01
Salaries and wages				
Sales of public documents		104,500.00		104,500.00
Registry fees, copyrights, and trade-marks				
Total	₱ 9,291.49			
Salaries and wages				
Contingent expenses		284,286.41		
Total	9,291.49	431,533.25		422,241.76
PHILIPPINE CIVIL SERVICE BOARD.				
Salaries and wages		66,353.90		
Contingent expenses		7,520.89		
Total		73,874.29		73,874.29
OFFICIAL GAZETTE.				
Subscription to Official Gazette				
Salaries and wages	2,566.20			
Total		3,122.55		556.35
[Consolidated with Executive Bureau as of November 1, 1905.]				
Gross revenues				
Gross expenditures				
Total				

BUREAU OF INSULAR AFFAIRS, WASHINGTON, D. C.			
Sales of documents	18.00		
Gross revenues			
18.00			
Gross expenditures			
358.66			
General purposes of the Insular Government at Washington, D. C.		56,442.82	56,424.82
BUREAU OF ARCHIVES.			
[Consolidated with Executive Bureau as of November 1, 1905.]			
Gross revenues			
7,160.00			
Gross expenditures			
60.43			
Salaries and wages		7,160.00	
Contingent expenses		60.43	
Total		7,220.43	7,220.43
Total for Bureaus under the Executive	11,875.69	676,698.34	664,817.65
DEPARTMENT OF FINANCE AND JUSTICE.			
BUREAU OF THE TREASURY.			
Gross revenues			
178.70			
3,502.23			
129.82			
Sales of property			
Refund to expenditures	3,810.75		
47.21			
127,510.52		127,463.81	
27,723.80		11,114.18	
Salaries and wages			
16,609.62			
Contingent expenses			
16,656.88			
Total		138,577.49	134,766.74
BUREAU OF AUDITS.			
Gross revenues			
1,711.11			
269,686.24			
21,440.08			
21,668.81			
78,174.48			
Salaries and wages			
51,451.54			
Contingent expenses			
53,602.73			
Fidelity bond premiums			
Total		315,926.80	315,926.80

Revenues and expenditures—Continued.

	Net revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
DEPARTMENT OF FINANCE AND JUSTICE—Continued.				
BUREAU OF JUSTICE.				
Notarial and judicial fees.....	Gross revenues. P197,035.395			
Cost recovered in court cases.....	136.00			
Sales of publications.....	308.45			
Court of Land Registration fees.....	37,616.28			
Forfeitures of bonds for loss of firearms.....	400.00			
Total.....	235,496.725			
		Refund to expendi- tures. P350.00		
Salaries and wages.....	Gross ex- penditures. 759,829.39			
Contingent expenses.....	67,008.85			
Total.....	826,837.74			
		Refundable revenue. 918.80		
				P590,422.215
BUREAU OF INTERNAL REVENUE.				
Provinces:	Gross revenues.			
Albay.....	146,310.06			
Ambo Camarines.....	123,577.27			
Antique.....	3,181.89			
Bataan.....	22,431.88			
Batangas.....	26,860.00			
Benguet.....	3,238.71			
Bohol.....	9,627.39			
Bulacan.....	323,197.63			
Cagayan.....	73,750.32			
Capiz.....	17,860.66			
Cavite.....	22,968.53			
Cebu.....	131,512.76			
Ilocos Norte.....	12,111.45			
Ilocos Sur.....	62,526.50			
Iloilo.....	132,803.78			
Isabela.....	14,849.96			
Laguna.....	73,240.51			
Lepanto-Bontoc.....	406.10			
Leyte.....	112,266.92			
Masbate.....	4,322.15			
Mindoro.....	5,486.89			
Total.....	825,918.94			

Misamis.....	34,195.46	8,548.87		
Moro.....	70,593.20	17,648.30		
Nueva Ecija.....	16,693.48	4,173.37		
Nueva Vizcaya.....	44,623.59	11,201.68		
Occidental Negros.....	12,638.91	3,159.73		
Pampanga.....	174,409.30	877.61		
Palawan.....	3,510.46	52,837.98		
Pangasinan.....	211,351.93	43,602.32		
Rizal.....	51,294.89	12,823.72		
Romblon.....	12,737.14	3,184.29		
Samar.....	55,784.18	13,946.05		
Sorsogon.....	69,607.48	17,401.87		
Surigao.....	32,054.74	8,013.68		
Tarlac.....	47,211.09	11,802.77		
Tayabas.....	42,067.81	10,516.95		
Union.....	15,560.07	3,890.02		
Zambales.....	10,048.20	2,512.05		
City of Manila.....	4,616,594.59	1,154,148.65		
Erroneous collections refunded to taxpayers.....		1,845.02		
Total.....	6,843,514.31	1,712,723.59	5,130,790.72	
Salaries and wages.....	Gross ex- penditures.	Refund to expendi- tures.		
Contingent expenses.....	329,263.71			
Total.....	101,789.39		431,053.10	
	431,053.10			P4,699,737.62

BUREAU OF CUSTOMS.		
PORT OF MANILA.		
Duties on merchandise imported for immediate consumption.....	Gross Revenues.	
Duties on merchandise withdrawn from warehouse.....	9,328,396.40	
Duties on merchandise exported.....	723,594.62	
Refundable export duties not claimed within legal period.....	963,054.46	
Wharfage on merchandise exported.....	127,416.78	
Duties on merchandise sold at auction.....	274,823.88	
Surplus on unclaimed merchandise sold at auction, not claimed within legal period.....	1,993.72	
Tonnage.....	2,755.19	
Storage, labor, and drayage.....	79,713.52	
Fines, penalties, and forfeitures.....	15,130.15	
Licenses issued under section 135, Act No. 355.....	9,356.22	
Sales of customs stamps.....	85,736.73	
Sales of rolls.....	46,658.00	
	168.00	

Revenues and expenditures—Continued.

	Net revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
DEPARTMENT OF FINANCE AND JUSTICE—Continued.				
BUREAU OF CUSTOMS—Continued.				
PORT OF MANILA—continued.				
Sales of blank forms.....	Gross revenues. P1,118.73			
Immigration tax.....	35,788.00			
Chinese registration.....	137.00			
Miscellaneous fees.....	54,462.93			
Salaries of officers discharging vessels out of port.....	224.33			
Total carried to consolidation of all ports.....	11,755,488.66	Refund to expendi- tures. P1,472.12		
Salaries and wages.....	Gross ex- penditures. 651,204.65			
Contingent expenses.....	108,640.34	24.18		
Salaries private bonded warehousemen.....	5,502.18	4,422.21		
Extra services.....	23,236.27	23,581.11		
Total.....	788,583.44	29,499.62		
PORT OF ILOILO.				
Duties on merchandise imported for immediate consumption.....	Gross revenues. 857,818.34			
Duties on merchandise withdrawn from warehouse.....	48,323.86			
Duties on merchandise exported.....	95,280.02			
Wharfage on merchandise exported.....	145,702.22			
Tonnage.....	2,902.92			
Storage, labor, and drayage.....	274.12			
Fines, penalties, and forfeitures.....	535.68			
Licenses issued under section 135, Act No. 355.....	7,155.82			
Sales of customs stamps.....	6,625.80			
Sales of rolls.....	27.00			
Sales of blank forms.....	551.13			
Immigration tax.....	1,088.00			
Miscellaneous fees.....	1,993.80			
Total carried to consolidation of all ports.....	1,168,478.71			

a Excess of refunds.

	Gross ex- penditures.	Refund to expendi- tures.		Refund to expendi- tures.
PORT OF CEBU.				
Total	63,512.82	2,135.56		61,377.26
	Gross			
	revenues.			
Duties on merchandise imported for immediate consumption.....	868,043.19			
Duties on merchandise exported.....	167,087.92			
Wharfage on merchandise exported.....	51,347.68			
Duties on unclaimed merchandise sold at auction.....	4.99			
Tonnage.....	13,998.91			
Storage, labor, and drayage.....	108.76			
Fines, penalties, and forfeitures.....	303.40			
Licenses issued under section 135, Act No. 355.....	5,998.24			
Sales of customs stamps.....	4,835.82			
Sales of rolls.....	45.00			
Sales of blank forms.....	252.54			
Immigration tax.....	672.00			
Miscellaneous fees.....	870.75			
Total carried to consolidation of all ports	1,113,569.20			
	Gross ex- penditures.	Refund to expendi- tures.		
Salaries and wages.....	47,618.53	898.00		46,720.53
Contingent expenses.....	6,386.77	103.57		6,283.20
Extra services.....	2,240.15	1,357.20		882.95
Total	56,245.45	2,358.77		53,886.68
	Gross			
	revenues.			
MINOR PORTS.				
Total	7,364.10			
Duties on merchandise imported for immediate consumption.....	313.04			
Wharfage on merchandise exported.....	45.83			
Tonnage.....	50.00			
Fines, penalties, and forfeitures.....	558.25			
Licenses issued under section 135, Act No. 355.....	9,312.91			
Sales of customs stamps.....	58.00			
Sales of rolls.....	432.37			
Sales of blank forms.....	80.00			
Immigration tax.....	428.85			
Miscellaneous fees.....				
Total carried to consolidation of all ports	18,643.35			

Licenses issued under section 135, Act No. 355.....	99,449.04
Sales of customs stamps.....	67,632.53
Sales of rolls.....	298.00
Sales of blank forms.....	2,354.77
Immigration tax.....	37,628.00
Chinese registration.....	137.00
Miscellaneous fees.....	57,756.33
Duties collected in the United States.....	834,952.40
Salaries of officers discharging vessels out of port.....	224.33
Refunds of customs revenues due to erroneous classification and refunds on coal.....	51,478.46
Total	14,891,132.32

13,930,542.22

14,839,653.86

2,623,114.12

17,589,164.085

Refundable export duties were collected during the fiscal year amounting to ₱88,428.02 and refunds made amounting to ₱965,988.28 during the same period. This latter sum includes ₱127,416.78 unclaimed and transferred to customs revenues.

There was also deposited during the fiscal year the sum of ₱326.86 on account of surplus on auction sales of unclaimed merchandise, and there was refunded on this account during the same period ₱4,129.29, including ₱2,555.19 unclaimed and covered into customs revenues.

For statement of these accounts see "Other resources and liabilities."

CONSOLIDATED ABSTRACT OF CUSTOMS EXPENDITURES, INCLUDING MORO PROVINCE.

Salaries and wages.....	850,155.90	2,578.31
Contingent expenses.....	131,572.65	453.13
Arrastre plant.....	95,669.14	115,352.52
Salaries private bonded warehousemen.....	5,592.18	4,422.21
Extra services.....	28,997.07	26,821.37
Total	1,111,896.94	149,627.54

CUSTOMS COLLECTIONS IN THE MORO PROVINCE.

[Deposited in the Moro treasury.]

Duties on merchandise imported for immediate consumption.....	295,797.89
Duties on merchandise exported.....	5,122.56
Wharfage on merchandise exported.....	5,212.56
Tonnage.....	4,479.12
Storage, labor, and drayage.....	260.43
Fines, penalties, and forfeitures.....	608.40
Miscellaneous fees, licenses, stamps, sales of rolls, blank forms, immigration tax, extra services, and arrastre plant subsequent to January 1, 1906.....	9,162.40
Total	320,643.36

Total for the Department of Finance and Justice.....

20,212,278.205

2,623,114.12

17,589,164.085

MINING BUREAU.

[Consolidated with Bureau of Science as of November 1, 1905.]

Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	9,447.87		
Contingent expenses	9,852.31	404.44	1,585.66		
Total	11,437.97	404.44	11,033.53		11,033.53
FORESTRY BUREAU.					
Sales of plants and manufactured articles	Gross revenues.			1,105.42	
Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	120,179.82		
Contingent expenses	34,426.49	18.93	34,407.56		
Total	154,606.31	18.93	154,587.38		153,481.96
BUREAU OF SCIENCE.					
Service and sale of property	Gross revenues.			46,199.095	
Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	182,611.69		
Contingent expenses	182,633.99	22.30	85,545.66		
Purchase of books for library	85,550.42	4.76	2,960.80		
Total	268,184.41	2,987.86	265,196.55		218,997.455
BUREAU OF PUBLIC LANDS.					
San Lazaro estate	Gross revenues.				
Certified titles	50,243.75				
Subsistence furnished	83.60				
Certified copies of documents	135.00				
	5,497.44				
Total	55,959.79			55,959.79	
Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	183,641.02		
Contingent expenses	183,643.07	2.05	67,794.93		
Total	251,880.18	444.23	251,435.95		195,476.16

^a Excess of refunds.

REPORT OF THE AUDITOR

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF THE INTERIOR—Continued.				
BUREAU OF AGRICULTURE.				
Sale of farm products.....				
Veterinary inspections.....				
Gross revenues.....				
P21,489.24				
7,334.03				
Total.....	P28,823.27			
Salaries and wages.....				
Contingent expenses.....				
Gross expenditures.....				
178,961.85		P178,961.85		
90,401.67		90,389.32		
Total.....		269,351.17		P240,527.90
PHILIPPINE CIVIL HOSPITAL.				
[Consolidated with Bureau of Health as of November 1, 1905.]				
Subsistence and treatment of patients and sale of medical supplies.....				
Gross revenues.....				
32,075.78	32,075.78			
Salaries and wages.....				
Contingent expenses.....				
Gross expenditures.....				
24,023.41		24,023.41		
52,204.31		52,134.02		
Total.....		76,157.43		44,081.65
CIVIL SANTARIUM, BAGUIO.				
[Consolidated with Bureau of Health as of November 1, 1905.]				
Subsistence and treatment of patients, etc.....				
Gross revenues.....				
19,975.32	19,975.32			
Salaries and wages.....				
Contingent expenses.....				
Gross expenditures.....				
6,324.04		6,321.72		
9,910.84		9,826.70		
Total.....		16,148.42		*8,826.90
Total for Department of the Interior.....	195,151.155	2,013,860.44		1,818,709.285

DEPARTMENT OF COMMERCE AND POLICE.

BUREAU OF POSTS.

Miscellaneous revenues, sale of property.....
Expenditures for Bureau administration and service at large:

Salaries and wages.....
Mail transportation.....
Contingent expenses.....
Telegraph and telephone service.....

Total.....

THE POST-OFFICE SERVICE.

Postal revenues:
Postal receipts of the various post-offices in the Islands as per offices—
Stamp stock sold.....
Postage on second-class matter.....
Miscellaneous receipts.....
Box rent.....

Total.....

Money-order fees, service at large, transferred to postal receipts.....

Total.....

Expenditures:
Expenses of the various post-offices as per offices—
Salaries of postmasters.....
Salaries of clerks.....
Contingent expenses.....

Total.....

POST-OFFICES.

	Gross revenues.	Gross expenditures.
Abucay.....	41.11	120.00
Abulug.....	99.86	120.00
Abuyog.....	4.62	38.66
Agno.....	86.30	119.33
Agoo.....	351.80	330.00
Alaminos.....	314.89	447.67
Albay.....	86.22	88.67
Alcala, Cagayan.....	256.66	495.00
Alcala, Pangasinan.....	83.58	135.00
Alfonso.....	38.03	120.00
Alifga.....	136.74	120.00
Allen.....	66.16	180.00
Allen.....	191.12	422.00

^a Excess of refunds.

305, 050.06

• 19, 793.33

Revenues and expenditures—Continued.

	Net revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
THE POST-OFFICE SERVICE—Continued.				
POST-OFFICES—continued.				
Aloguinsan.....	Gross revenues. P 35.48	Gross ex- penditures. P 120.00		
Amulung.....	27.36	120.00		
Anda.....	58.40	120.00		
Angat.....	85.12	120.00		
Angeles.....	829.58	1,569.50		
Antequera.....	12.16	60.00		
Apalit.....	140.79	120.00		
Apariti.....	3,424.47	8,559.15		
Arayat.....	225.86	180.00		
Argao.....	267.52	120.00		
Aringay.....	70.00	120.00		
Aroroy.....	88.23	150.00		
Asingan.....	108.46	120.00		
Atimonan.....	1,070.68	420.00		
Ayquitlan.....	21.28	120.00		
Bacacay.....	45.28	120.00		
Bacarra.....	41.64	120.00		
Bacnotan.....	50.00	120.00		
Bacolod.....	4,257.00	4,181.10		
Bacolor.....	346.90	360.00		
Bacon, Negros Oriental.....	27.07	120.00		
Bacon, Sorsogon.....	21.01	120.00		
Bacoor.....	244.39	645.99		
Badoc.....	133.21	330.00		
Bagabag.....	21.19	120.00		
Baganga.....	36.40	180.00		
Bago.....	276.76	390.00		
Baguio.....	2,919.04	622.08		
Bais.....	582.16	585.67		
Balamban.....	112.66	120.00		
Balanga.....	749.98	730.00		
Balangiga.....	27.04	120.00		
Balakorn.....	97.01	150.00		
Balasan.....	21.14	51.00		
Balayan.....	211.50	180.00		
Baler.....	19.51	120.00		
Balingasag.....	4.84	34.67		
Baliuag.....	483.41	540.00		

Bamban	64.26	180.00
Bambang	28.08	120.00
Banate	16.66	56.66
Bangar	65.79	120.00
Bangued	450.66	500.00
Bangui	74.62	390.00
Bani	50.26	120.00
Banayan	49.42	120.00
Barcelona	43.45	120.00
Barili	48.48	240.00
Barugo	123.02	120.00
Basey	81.51	120.00
Batac	269.30	360.00
Batangas	4,222.21	2,760.00
Bauan	78.92	120.00
Bauang	57.66	120.00
Bautista	1,241.04	828.60
Bay	90.81	420.00
Bayambang	1,138.50	742.00
Baybay	613.72	480.00
Bayombong	827.20	3,953.58
Binalbagan	195.28	195.00
Binnlonaa	219.87	220.00
Binan	401.86	270.00
Binangonan	73.56	120.00
Binmaley	57.42	120.00
Boac	745.17	600.00
Bocane	251.30	119.99
Bogo	65.00	180.00
Bolinao	237.05	330.00
Bongabon	64.06	390.00
Bongao	42.48	233.99
Bontoc	297.52	300.00
Borongan	560.02	420.00
Botolan	19.24	120.00
Bugason	30.00	60.00
Buhí	35.37	90.00
Bulacan	197.69	240.00
Bulan	171.54	120.00
Bulusan	39.50	120.00
Busuanga	3.33	26.33
Butuan	100.08	240.00
Cabagan Nuevo	320.44	445.00
Cabanatuan	393.49	598.70
Cabugao	118.53	270.00
Cabuyao	55.39	180.00
Cadiz	161.23	120.00
Cagayan	1,606.16	1,422.00
Calabanga	21.86	120.00
Calaca	31.18	120.00
Calamba	792.88	2,192.81
Calapan	866.26	510.00

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
THE POST-OFFICE SERVICE—Continued.				
POST-OFFICES—continued.	Gross revenues.	Gross expenditures.		
Calape.....	P17.52	P120.00		
Calasiao.....	206.08	240.00		
Calanag.....	206.88	120.00		
Calauan.....	50.98	120.00		
Calbayog.....	3,793.26	4,797.00		
Calivo.....	129.82	190.00		
Calococan.....	108.75	300.00		
Calumpit.....	514.18	465.00		
Camalating.....	46.96	120.00		
Camiling.....	114.03	120.00		
Campilig.....	176.25	240.00		
Camp Jessman.....	1,348.38	900.00		
Camp Keithley.....	3,551.64	2,800.00		
Camp Overton.....	2,493.39	2,320.00		
Camp Stolsenburg.....	4,234.07	1,600.00		
Candaba.....	111.45	300.00		
Candon.....	786.15	602.30		
Capatonga.....	73.71	120.00		
Capas.....	147.70	180.00		
Capiz.....	2,037.68	1,192.00		
Caramoan.....	23.23	84.00		
Carcar.....	116.12	240.00		
Carigara.....	1,057.85	250.00		
Carmen, Bohol.....	27.04	53.67		
Carmen, Cebu.....	15.64	120.00		
Carranglan.....	63.00	270.00		
Casiguran.....	123.47	150.00		
Catagan.....	49.78	120.00		
Catanauan.....	30.52	120.00		
Catarmán.....	595.58	984.00		
Catbalogan.....	4,152.30	900.00		
Catmon.....	35.70	120.00		
Catubig.....	49.32	54.00		
Cauayan, Isabela.....	506.62	390.00		
Cauayan, Negros Occidental.....	21.46	120.00		
Cavite.....	8,822.02	5,930.00		
Cebu.....	14,144.00	7,356.14		
Cervantes.....	869.05	1,018.90		

Concepcion.....	132.90	120.00
Coron.....	58.62	120.00
Corregidor.....	223.31	260.66
Cotabato.....	2,499.18	1,989.33
Cuenca.....	15.10	120.00
Culasi.....	29.77	43.33
Cullon.....	30.50	120.00
Currimao.....	283.92	324.00
Cuyapo.....	206.07	180.00
Cuyo.....	264.84	510.00
Daan-Bantayan.....	20.00	120.00
Dact.....	622.69	1,364.00
Dagami.....	34.48	39.67
Dagupan.....	4,081.36	8,305.04
Dalaguete.....	45.03	120.00
Danao.....	69.12	120.00
Dao, Antique.....	13.02	46.33
Dao, Capiz.....	24.44	42.00
Dapitan.....	132.06	180.00
Daraga.....	216.51	180.00
Davao.....	23.88	120.00
Davin.....	30.14	180.00
Dinalupjan.....	776.34	918.89
Dingras.....	72.07	420.00
Donsol.....	79.47	120.00
Donsol.....	73.90	120.00
Dulag.....	7.28	39.33
Dumaguete.....	2,602.04	1,290.00
Dumanjug.....	148.56	120.00
Dumarao.....	3.42	20.00
Dupax.....	30.74	255.00
Echarie.....	460.94	420.00
Enrile.....	6.92	103.33
Escalante.....	278.26	270.00
Floridablanca.....	40.72	120.00
Fort Wm. McKinley.....	1,061.86	1,173.13
Garni.....	28.70	120.00
Gandara.....	372.66	945.00
Gapan.....	102.74	120.00
Gafran.....	23.44	120.00
Ginatian.....	33.83	120.00
Gor.....	50.34	82.33
Guagua.....	137.75	120.00
Guad.....	146.40	120.00
Guljugan.....	244.60	681.33
Guimbal.....	14.00	64.00
Guinayangan.....	361.46	180.00
Guindulman.....	41.40	63.00
Gunobatan.....	641.30	512.00
Hagonoy.....	103.68	120.00
Hilongos.....	250.00	330.00
Ilo.....	906.92	2,320.00

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
THE POST-OFFICE SERVICE—Continued.				
	Gross revenues.	Gross expenditures.		
	₱24.02	₱120.00		
Ibaan.....	9.00	27.00		
Ibajay.....	45.98	120.00		
Ilig.....	2,329.43	2,170.47		
Iligan.....	1,920.45	600.00		
Ilog.....	106.94	115.98		
Iloilo.....	16,512.30	8,280.85		
Imus.....	587.83	300.00		
Inabanga.....	30.00	60.00		
Indan.....	71.15	120.00		
Indang.....	113.53	840.00		
Infanta, Pangasinan.....	33.12	120.00		
Infanta, Tayabas.....	104.46	120.00		
Initao.....	8.36	26.66		
Iriga.....	511.56	390.00		
Irosin.....	64.40	120.00		
Isabela.....	132.22	120.00		
Jagna.....	39.70	120.00		
Jamindan.....	5.00	19.00		
Janituy.....	7.62	57.66		
Jaro.....	98.00	106.67		
Jimamalan.....	65.36	120.00		
Jimenez.....	33.00	45.00		
Jinigan.....	141.08	120.00		
Jolo.....	3,057.34	2,240.00		
Jovellar.....	19.28	120.00		
Juban.....	69.68	120.00		
Labo.....	44.56	120.00		
La Carlota.....	652.91	466.99		
La Castellana.....	33.00	33.00		
Lalo.....	500.52	330.00		
Lagag.....	2,325.00	1,718.43		
Lagaran.....	11.70	30.00		
Laoang.....	898.49	1,290.00		
Lapo.....	20.58	120.00		
Larena.....	28.17	120.00		
Lazi.....	13.10	47.67		
Legaspi.....	7,926.89	6,628.64		

Leon	13.00	63.33
Libacao	3.10	98.33
Libmanan	57.10	240.00
Libog	58.27	120.00
Licab	123.01	120.00
Licab	87.11	660.00
Ligao	819.00	120.00
Liloan	101.80	1,017.33
Lingayen	2,377.28	1,140.00
Lipa	281.98	180.00
Loay	27.38	180.00
Loboc	21.40	120.00
Loboos	13.50	120.00
Lopez	210.46	1,092.00
Los Baños	1,000.75	1,092.00
Lubao	81.41	120.00
Luban	225.73	220.00
Lucena	6,044.86	6,635.73
Lupit	34.73	120.00
Luzuriaga	17.24	120.00
Maasin	700.40	1,140.00
Mabalacat	86.63	156.00
Macabebe	117.29	240.00
Magalan	53.54	120.00
Magallanes	28.10	120.00
Magarao	15.66	120.00
Magdalena	60.00	180.00
Magsingal	48.06	120.00
Malajay	59.40	180.00
Malabang	3,221.15	2,800.00
Malabon	138.40	180.00
Malabuco	47.30	120.00
Malaki Island	273.68	120.00
Malasiqui	150.52	1,305.10
Maroltes	3,018.98	360.00
Mambogao	288.31	120.00
Mambulao	45.20	19.67
Mambuso	5.00	180.00
Manaoag	124.00	120.00
Manapla	94.90	120.00
Mandaon	16.74	120.00
Mandaue	52.34	185.00
Mangaldan	117.69	135.00
Mangatarem	65.02	229.329.51
Manila	244.358.27	120.00
Manito	19.00	120.00
Maragondon	58.28	120.00
Marbojoc	42.98	120.00
Mariguina	75.73	240.00
Mariveles	388.12	315.00
Masbate	1,002.65	818.79
Masinloc	107.20	294.00
Mati	32.20	120.00

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
THE POST-OFFICE SERVICE—Continued.				
	Gross revenues.	Gross expenditures.		
Manila	P194.02	P135.00		
Mercedes	53.72	184.00		
Mexico	173.28	180.00		
Meycauyan	126.32	135.00		
Minagros	70.02	273.66		
Minglanilla	90.01	120.00		
Misamis	20.02	120.00		
Moalbalal	410.64	240.00		
Moncada	59.46	120.00		
Morong	311.07	240.00		
Mulanay	39.16	120.00		
Murcia	30.30	180.00		
Nabua	26.10	120.00		
Naga	94.14	90.00		
Nagcarlan	60.68	120.00		
Naguilian, Isabela	52.32	120.00		
Naguilian, Union	31.30	120.00		
Nalc	163.19	280.00		
Namacpacan	325.42	270.00		
Narvacan	311.40	346.00		
Nasugbu	194.84	390.00		
New Washington	153.54	120.00		
Noveleta	29.74	190.00		
Nueva Caceres	79.60	180.00		
Olongapo	4,057.09	2,784.47		
Orani	2,660.93	2,623.99		
Oras	190.80	120.00		
Orton	409.18	210.00		
Ormoc	94.51	145.00		
Oroquieta	2,046.26	1,800.00		
Oslob	288.98	300.00		
Oton	74.72	120.00		
Paete	11.96	65.00		
Pagbilao	90.00	240.00		
Pagsanjan	112.38	135.00		
Palo	575.13	360.00		
Pandan, Albay	136.92	120.00		
	29.27	120.00		

Pandan, Antique	18.70	42.00
Pañgil	45.00	120.00
Paniqui	241.49	240.00
Paoy	65.10	120.00
Paombong	65.48	120.00
Paracale	72.54	120.00
Paranaque	18.09	150.00
Parang-Parang	1,485.05	964.99
Pasacao	212.16	915.00
Pasay	46.54	120.00
Passig	972.28	1,257.32
Passi	43.52	55.33
Pasquin	80.21	120.00
Peñaranda	80.18	120.00
Piat	35.00	120.00
Piddig	25.04	120.00
Pila	54.10	71.00
Pilar, Capiz	9.16	32.66
Pilar, Sorsogon	120.04	180.00
Pinamunujan	32.94	120.00
Pitogo	90.78	135.00
Polangui	145.72	195.00
Palo	243.76	209.17
Pontevedra, Capiz	12.80	33.33
Pontevedra, Negros Occidental	266.57	421.00
Porac	54.60	180.00
Pototan	31.64	142.00
Pozorubio	125.11	360.00
Puerto Princesa	454.43	530.00
Pulanduta	64.76	120.00
Pura	200.46	210.00
Quingua	174.11	180.00
Ragay	35.82	120.00
Romblon	1,008.56	600.00
Rosales	100.00	120.00
Rosario	32.98	120.00
Sagada	170.47	96.00
Sagay	67.23	120.00
Sagnay	27.20	73.33
Salasa	45.86	120.00
Salomague	63.10	240.00
San Antonio	48.46	120.00
San Carlos, Negros Occidental	431.01	413.50
San Carlos, Pangasinan	196.20	175.00
Sanchez Mira	45.32	120.00
San Esteban	30.93	420.00
San Fabian	91.10	120.00
San Felipe Neri	32.64	120.00
San Fernando, Cebu	36.00	120.00
San Fernando, Sorsogon	26.32	120.00
San Fernando, Pampanga	2,102.96	2,619.30
San Fernando, Union	3,564.87	3,025.00

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF COMMERCE AND POLICE—Continued.				
THE POST-OFFICE SERVICE—Continued.				
POST-OFFICES—continued.				
	Gross revenues.	Gross expenditures.		
San Francisco	1,172.78	1,270.00		
San Isidro, Nueva Ecija	1,682.18	2,787.48		
San Isidro, Pangasinan	36.98	120.00		
San Jacinto	37.30	210.00		
San Jose, Antique	978.87	1,323.72		
San Jose, Batangas	13.94	120.00		
San Jose, Camarines	124.37	180.00		
San Jose, Nueva Ecija	135.35	120.00		
San Juan, Union	40.95	120.00		
San Juan de Booboc	56.98	120.00		
San Juan de Guimba	57.20	120.00		
San Luis	72.92	180.00		
San Marcelino	74.27	180.00		
San Mateo	234.58	638.00		
San Miguel	47.06	120.00		
San Miguel de Mayumo	223.90	195.00		
San Narciso	63.05	180.00		
San Nicolas	43.14	120.00		
San Pablo	371.90	240.00		
San Pedro Macuti	22.45	120.00		
San Pedro Tunasan	47.22	180.00		
San Quintin	48.06	120.00		
San Remigio	16.64	120.00		
Santa	18.02	120.00		
Santa Barbara	10.60	58.33		
Santa Cruz, Cavite	63.84	180.00		
Santa Cruz, Ilocos Sur	44.10	120.00		
Santa Cruz, Laguna	2,560.77	1,460.00		
Santa Cruz, Tayabas	117.55	150.00		
Santa Cruz, Zambales	138.92	375.33		
Santa Lucia	40.02	120.00		
Santa Maria, Bulacan	93.18	113.99		
Santa Maria, Ilocos Sur	117.29	120.00		
Santa Rita	22.76	120.00		
Santa Rosa	128.74	120.00		
Santo Tomas, Batangas	238.49	420.00		
Santo Tomas, Pampanga	34.20	120.00		
Santo Tomas, Union	34.00	120.00		

San Vicente	24.80	120.00
Sapian	3.82	81.83
Sara	46.80	78.50
Saravia	77.74	120.00
Saraya	169.14	150.00
Siasi	146.58	240.00
Siaton	16.44	69.00
Sibalom	20.12	48.00
Sibonga	47.56	120.00
Silang	111.42	120.00
Silay	465.20	415.00
Sinait	30.92	120.00
Siniloan	51.94	120.00
Sipocot	35.52	120.00
Siquitor	42.66	120.00
Solana	14.76	120.00
Solano	29.74	120.00
Sorsogon	2,965.15	2,963.14
Sual	63.90	120.00
Subic	291.49	422.97
Surigao	1,502.68	1,490.00
Taal	146.21	180.00
Tabaco	1,861.57	1,523.88
Tabogon	30.74	120.00
Tacloban	6,294.26	5,398.15
Taft	163.90	240.00
Tagbilaran	1,813.05	1,630.00
Tagoloan	2.00	35.67
Tagudin	160.36	270.00
Taguig	67.00	120.00
Talavera	41.67	120.00
Talibon	29.88	60.00
Talisay, Cebu	25.80	114.00
Talisay, Negros Occidental	91.66	120.00
Talisayan	8.22	33.66
Tanauan, Batangas	156.93	180.00
Tanauan, Leyte	22.76	75.00
Tanay	172.32	180.00
Tanjay	37.50	120.00
Tapas	11.78	20.66
Tarlac	1,291.72	780.50
Tayabas	326.64	180.00
Tayasan	158.00	221.00
Tayug	404.97	407.33
Tiaong	48.62	120.00
Tibiao	28.33	43.33
Tigaon	50.66	120.00
Tigbauan	16.50	96.80
Toledo	147.03	150.00
Tolong	26.98	120.00
Tua	12.46	120.00
Tubao	37.88	120.00

Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	91,393.40	91,393.40
Contingent expenses	71,519.27		71,519.27	
Total	162,912.67		162,912.67	162,821.67
BUREAU OF PUBLIC WORKS.				
Sales of property	Gross revenues.	Refund to expendi- tures.	44.88	
Total	44.88			
Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	197,732.69	197,732.69
Contingent expenses	37,761.81	.62	37,761.19	37,761.19
Public works	92,460.61		92,460.61	92,460.61
Purchase of supplies.	51,495.32	1,732.45	49,762.87	49,712.87
Maintenance, alteration, and repair of public buildings.	57,498.73	4,749.92	52,748.81	52,748.81
Public works transferred from Bureau of Architecture	1,891.76	3,010.18	*1,118.42	*1,118.42
Maintenance and repair of the Benguet road	90,051.39		90,051.39	90,051.39
Total	529,464.63	10,115.49	519,349.14	519,304.26
BUREAU OF CONSTABULARY.				
Rent of launches	Gross revenues.			
Transportation furnished	240.00			
Sales of property	106.07			
Total	346.07			
Pay of Constabulary	Gross ex- penditures.	Refund to expendi- tures.	392.22	392.22
Subsistence	2,032,770.78	4,320.42	2,028,450.36	2,028,450.36
Transportation	443,597.47	1,537.55	442,059.92	442,059.92
Clothing, camp and garrison equipage	486,800.08	11,236.43	475,563.65	475,563.65
Contingent expenses	509,049.33	26,349.44	482,699.89	482,699.89
Barracks and quarters	77,658.26	128.62	77,529.64	77,529.64
Baracks and quarters	178,304.73	529.75	177,774.98	177,774.98
Telegraph and telephone service	57,253.68	106.91	57,146.77	57,146.77
Secret service	43,546.21	124.01	43,422.20	43,422.20
Land transportation sale to city of Manila		5,745.70	*5,745.70	*5,745.70
Total	3,828,980.54	50,078.83	3,778,901.71	3,778,509.49
Operations of the Constabulary commissary:				
Sales of supplies		491,800.58		
Purchase of supplies	267,307.68		*224,492.90	*224,492.90

a Excess of refunds.

Revenues and expenditures—Continued.

DEPARTMENT OF COMMERCE AND POLICE—Continued.		Net revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
BUREAU OF NAVIGATION.					
Transportation of passengers and freight	Gross revenues. P193,256.13				
Sale of property	2.19				
Total	193,258.32	P193,258.32			
Salaries and wages	Gross ex- penditures.		P110,930.95		
Contingent expenses	110,930.95		13,829.09		
Light-house service, permanent improvements	651.70		380,959.09		
Marine railway and repair shop	381,031.59		69,804.05		
Cutters and launches	67,343.31		953,576.49		
Total	993,967.96		1,457,486.58		P1,264,228.26
BUREAU OF PORT WORKS.					
Sale of property	Gross revenues. 164.30	164.30		P164.30	
Salaries and wages	Gross ex- penditures.		1,550.00		
Contingent expenses	1,550.00		6,576.09		
Total	9,195.53		8,126.09		8,126.09
BUREAU OF ARCHITECTURE.					
[Consolidated with Bureau of Public Works as of November 1, 1905.]					
Salaries and wages	Gross ex- penditures.		17,705.32		
Contingent expenses	17,705.32		7,639.30		
Building supplies	8,260.84		1,690.06		
Land transportation sale to city of Manila	38,852.35		106,444.70		
Public works	64,151.91		47,024.21		
Permanent improvements	619.86				
Total	190,500.94				P35,765.93

SANTA POTENCIANA BUILDING.		Gross ex- penditures.			
Salaries and wages	116.00	116.00			
Contingent expenses	1, 181.31	1, 181.31			
Total	1, 297.31	1, 297.31			1, 297.31
INTENDENCIA BUILDING.					
Salaries and wages	263.89	263.89			
Contingent expenses	2, 224.82	2, 224.82			
Total	2, 498.71	2, 498.71			2, 498.71
FORTIN BUILDING.					
Contingent expenses	4, 177.41	4, 177.41			4, 177.41
Total for Department of Commerce and Police		739, 610.46			5, 828, 148.545
DEPARTMENT OF PUBLIC INSTRUCTION.					
BUREAU OF SUPPLY.		Gross revenues.			
Rental of buildings	148.50	148.50			
Salaries and wages		Gross ex- penditures.	Refund to expendi- tures.		
Contingent expenses	267, 657.00	267, 657.00	16.05		267, 640.95
Construction of lorchas, Act No. 831	92, 322.22	92, 322.22	54.45		92, 267.77
Land transportation sale to city of Manila	1, 750.00	1, 750.00			1, 750.00
Total	361, 729.22	361, 729.22	89, 256.68		89, 256.68
Operation of the Insular Purchasing Agent on account of purchase of supplies:			89, 327.18		272, 253.54
Sale of supplies	4, 028.486.52	4, 028.486.52			
Purchase of supplies	3, 644, 262.32	3, 644, 262.32			384, 224.20
BUREAU OF COLD STORAGE.		Gross revenues.			
Sales of ice, distilled water, rent of cold storage, and miscellaneous	713, 442.10	713, 442.10			
Salaries and wages		Gross ex- penditures.			
Contingent expenses	148, 836.68	148, 836.68			148, 836.68
Land transportation sale to city of Manila	123, 779.92	123, 779.92	652.59		123, 127.33
Total	272, 616.60	272, 616.60	3, 095.77		3, 095.77
			3, 748.36		268, 868.24
					444, 573.66

Excess of refunds.

Revenues and expenditures—Continued.

	Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
DEPARTMENT OF PUBLIC INSTRUCTION—Continued.				
BUREAU OF PRISONS.				
	Gross revenues.			
Sales of articles manufactured, and from laundry department	P108,006.95			
Maintenance of prisons	158,431.70			
Damage to roof of building	10.00			
Total	266,448.65			
	Gross expenditures.			
Salaries and wages	163,808.29	P163,807.29		
Contingent expenses	578,046.72	578,010.72		
Manufacturing supplies	197,323.08	197,323.08		
Installation of electric light and power	4,270.09	4,270.09		
Salaries and wages, manufacturing department	54,544.73	54,544.73		
Manufacture and sale of carabao carts and wheels	355.71	* 16,991.27		
Total	998,348.62	980,964.64		P714,515.99
BUREAU OF EDUCATION.				
	Gross revenues.			
Sales of property	540.38			
	Refund to expenditures.			
Salaries and wages	4,323.14	2,252,504.96		
Contingent expenses	1,059.78	743,757.87		
Total	5,382.92	2,996,262.83		2,995,722.45
BUREAU OF PRINTING.				
	Gross revenues.			
Subscription to and purchase of the Journal of Science and Official Gazette	10,762.17			
Sale of public documents	964.35			
Printing and binding executed for cash	256,078.47			
Total	267,804.99	267,804.99		

Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.	262,919.86	
Contingent expenses	263,708.74	788.88	121,924.28	
Total	121,937.78	13.55		117,039.10
ETHNOLOGICAL SURVEY.				
[Consolidated with Bureau of Education as of November 1, 1905.]				
Salaries and wages	Gross ex- penditures.			
Contingent expenses	5,916.55			
Total	1,709.51			
AMERICAN CIRCULATING LIBRARY.				
[Consolidated with Bureau of Education as of November 1, 1905.]				
Salaries and wages	Gross ex- penditures.	Refund to expendi- tures.		
Contingent expenses	1,672.47		1,672.47	
Purchase of books	1,121.40		1,121.40	
Total	3,160.12	1,766.40	1,393.72	
Total for Department of Public Instruction				
	5,953.99	1,766.40	4,187.59	4,187.59
		1,248,384.62	4,530,931.29	3,282,546.67
UNASSIGNED SERVICE.				
Port of Iloilo	Gross ex- penditures.	Refund to expendi- tures.		
Port of Cebu	33,836.45	16.25	33,820.20	
Iolo wharf	2,665.58		2,665.58	
Cuyo wharf	664.34	162.37	*162.37	
Total			664.34	
			36,987.75	36,987.75
CHIEF ENGINEER, DIVISION OF THE PHILIPPINES.				
Contingent expenses	5.82		5.82	5.82
BENGUET IMPROVEMENTS.				
Construction of Benguet road	26,474.05	133,717.43		
Sales of commissaries	1,289.12	9,993.48		
Total	27,763.17	143,710.91	*115,947.74	*115,947.74

* Excess of refunds.

Revenues and expenditures—Continued.

	Not revenues.	Net expendi- tures.	Excess of rev- enues over expenditures.	Excess of ex- penditures over revenues.
EXPENDITURES FOR OTHER PURPOSES THAN INSULAR GOVERNMENT ADMINISTRATION—Continued.				
INSULAR AID TO PROVINCIAL ADMINISTRATIVE EXPENSES—Cont'd.				
	Gross ex- penditures.	Refund to expendi- tures.		
Province of Masbate, cancellation of loans	₱5,000.00			₱5,000.00
Reimbursement to provinces of calendar year 1906 land taxes	1,317,694.30			1,317,694.30
Additional reimbursement to Province of Cebu of calendar year 1906 land taxes	16,160.69			16,160.69
Construction of school building at Cabanatuan	250.00			250.00
Refund of insurgent tax funds, Province of Cagayan	30,000.00			30,000.00
Refund of seized funds, Province of Surigao	4,111.60			4,111.60
Assistance to school of Cavite Province	13,877.68			13,877.68
Total	1,558,816.78	₱0.85		₱1,558,815.93
INSULAR CONTRIBUTION TO CITY OF MANILA.				
Total amount contributed, being 30 per cent of moneys withdrawn for ex- penditure on city of Manila account, less amount repaid to Insular Treasury.	1,338,385.74			1,338,385.74
MISCELLANEOUS.				
Expenses of official party accompanying Secretary of War to the Philippine Islands	Gross ex- penditures.	Refund to expendi- tures.		
Extra compensation to F. W. Carpenter	53,709.93			53,709.93
Coal Supply Fund	1,000.00	1,074.59		1,000.00
Reimbursement to British-Manila Estates Company	2,195.00			2,195.00
Interest on friar-land bonds	416,240.00			416,240.00
Interest on public-improvement bonds	198,935.00			198,935.00
Expenses of Burnham and Anderson	1,127.90			1,127.90
Roads and bridges, Act No. 1	6,358.73	30.41		6,328.32
Dredging Santa Cruz Estero	3,448.13			3,448.13
Pay of Insular police at Cavite	9,711.10			9,711.10
Subsidies to Sultan of Sulu and his advisers	19,517.50			19,517.50
Additional compensation to W. Morgan Shuster	1,750.00			1,750.00
Maps for Insular officials	84.46			84.46
San Jose College litigation expenses	1,000.00			1,000.00
Miscellaneous, fiscal year 1901	296.84	58.55		238.29
Sales of rice under Act No. 495		2,949.05		2,949.05
Extra compensation to C. H. Sleeper	1,375.00			1,375.00

Rewards to crew of S. S. <i>Landauna</i>	870.00	870.00		
Refund of provost fees collected at Montalban.....	1,100.00	1,100.00		
Honorary Commission of Filipinos visiting St. Louis.....	1.00	1.00		
Relief of Elias et al.....	600.00	600.00		
Reimbursement to municipality of Lumbang.....	852.80	852.80		
Refund to Sultan of Sulu.....	482.70	482.70		
Total.....	720,656.09	4,112.60		716,543.49
	Gross			
	allowances.	Refunds.		
Allowances in liquidation and mitigation of claims: Allowances to accountable officers under section 42 of the Accounting Act.....	4,405.88	585.12		3,820.76
Total expenditures for other purposes than Insular Government administration.....			528,834.195	3,617,565.92
Grand total for Departments, Bureaus, Offices, and other purposes.....			22,936,134.325	20,293,558.245
Excess of net revenues over net expenditures as per balance sheet and deficiency account thereon.....				2,642,576.08

^a Excess of refunds.

THE CITY OF MANILA.

CITY OF MANILA.

FINANCES OF THE CITY OF MANILA UNDER ITS CHARTER.

Under the Manila City Charter all revenues collected are deposited with the Treasurer of the Islands to the credit of the city. Disbursements are made pursuant to the appropriations of the Philippine Commission, but under section 15 of the Charter 30 per cent of the appropriations for the city are payable out of the Insular Treasury and 70 per cent out of the revenues deposited by the city to its credit.

Following is a statement, in Philippine currency, of the revenues collected by, and the expenditures under, the various departments of the government of the city of Manila during the fiscal year 1906, and a showing of the balance due the Insular Government on June 30, 1906, comprehending the bond issue of ₱2,000,000, for which the Insular Government is liable, and the loan of ₱350,000 from the public works and permanent improvements fund, for the purpose of the Luneta extension.

The Insular Government in account with the city of Manila.

For the various items of revenue and expenditure on account of the city of Manila during the fiscal year 1906.		Net revenues.	Net expendi- tures.	Excess of revenues over expenditures.	Excess of ex- penditures over revenues.
MUNICIPAL BOARD.					
	Gross ex- penditures.	Refunds to expendi- tures.			
Salaries and wages	P 91,634.70	P 3,900.00			
Contingent expenses	109,847.98	67.78			
Total	201,482.68	3,967.78	P 197,514.90		P 197,514.90
DEPARTMENT OF ASSESSMENTS AND COLLECTIONS.					
	Gross revenues.				
Industrial taxes	1,191.81				
Land taxes	1,208,263.44				
Matadero taxes	180,049.25				
Market taxes	269,389.43				
Licenses	217,938.16				
Registration certificates	846.00				
Vehicle equipment	1,231.30				
Rent of public lands	18,710.00				
Electrical installation certificates	7,868.70				
Live stock registration	678.30				
Burial permits	4,935.60				
Poundmaster's fees	4,077.00				
Municipal court fees and fines	68,500.77				
City attorney's fees and fines	187.02				
Sheriff's fees and fines	13,689.36				
Justices of the peace fees and fines	6,757.90				
Sales of real estate	2,644.30				
Water rents	210,733.29				
Building applications and permits	17,935.32				
Testing w. lights and measures	6,410.40				
Boiler inspections	1,070.00				
Telephone franchise tax	3,381.24				
Railroad franchise tax	28,662.85				
Live-stock registration	107.50				
Registration of land	50.30				
Internal revenue refund	74,876.93				
Miscellaneous fees	3,668.82				
Total	2,333,874.99		P 2,333,874.99		

Salaries and wages	Gross ex- penditures.	Refunds to expendi- tures.		
Contingent expenses	75,188.63	55,827.11		
Tax refunds	8,367.34	3,100.00		
	33,839.99			
Total	117,395.96	58,427.11	58,968.85	2,274,906.14
DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.				
Salaries and wages	Gross ex- penditures.	Refunds to expendi- tures.		
Contingent expenses	504,798.16	4,660.28		
Reimbursement from sewer and waterworks construction fund, Act No. 1422	615,972.73	88,392.50		
Public works and permanent improvements	830,113.56	227,102.86		
		131,737.80		
Total	1,950,884.45	451,893.44	1,498,991.01	1,498,991.01
DEPARTMENT OF SANITATION AND TRANSPORTATION.				
Transportation of meat	Gross revenues.			
Sale of burial lots	3,470.74			
Rent of niches	13,413.09			
Rail system	10,122.40			
Cleaning vaults and cesspools	59,327.16			
Services rendered and supplies furnished	38,691.85			
	133,067.04			
Total	258,094.28	258,094.28		
Salaries and wages	Gross ex- penditures.	Refunds to expendi- tures.		
Contingent expenses	563,825.67	248.00		
	316,131.52	979.41		
Total	869,957.19	1,227.41	868,729.78	610,635.50
FIRE DEPARTMENT.				
Salaries and wages	Gross ex- penditures.	Refunds to expendi- tures.		
Contingent expenses	238,954.74	153.50		
	79,119.47			
Total	318,074.21	153.50	317,920.71	317,920.71

The Insular Government in account with the city of Manila—Continued.

For the various items of revenue and expenditure on account of the city of Manila during the fiscal year 1906.			Net revenues.	Net expenditures.	Excess of revenues over expenditures.	Excess of expenditures over revenues.
LAW DEPARTMENT.						
Salaries and wages	Gross expenditures.	Refunds to expenditures.				
Contingent expenses	129,229.22	822.47				
Total	23,804.90					
	153,034.12	822.47		152,211.65		152,211.65
POLICE DEPARTMENT.						
Salaries and wages	1,100,204.65	1,222.70				
Contingent expenses	67,230.08	12,225.22				
Total	1,167,434.73	13,447.92		1,153,986.81		1,153,986.81
DEPARTMENT OF CITY SCHOOLS.						
Salaries and wages	255,555.04					
Contingent expenses	17,316.22					
Total	273,071.26			273,071.26		273,071.26
DEPARTMENT OF SEWER AND WATERWORKS CONSTRUCTION.						
Salaries and wages	Gross expenditures.	Refunds to expenditures.				
General purposes	768.01	6,493.77				
	9,958.63	9,958.63				
Total	10,726.64	16,452.40				
			5,725.76		5,725.76	
The above amounts were refunded from the proceeds of bond issue, and represented preliminary expenditures from city funds before bond issue was consummated.						
MISCELLANEOUS.						
Penalties collected on account of defective contract work	Gross revenues.	Refunds of revenues.				
Registration of deeds	60.00					
Interest on sewer and waterworks construction fund bank deposits	14,850.11					
Refunds of revenue	40,694.92	1,106.10				
Total	55,605.03	1,106.10	54,498.93			

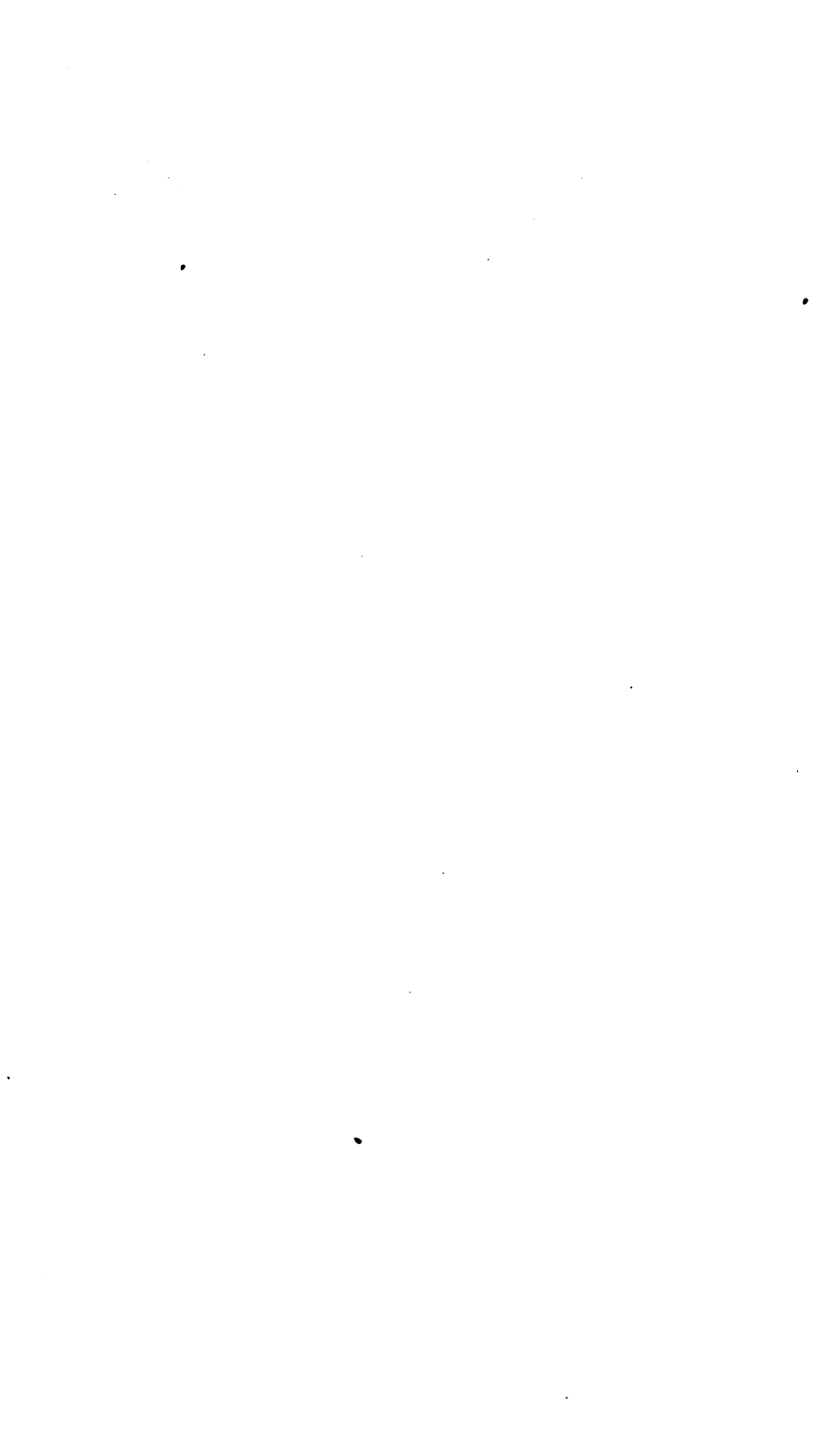
	Gross ex- penditures.	Refunds of expend- itures.		
Luneta extension	260,020.08			
Expenses of Burnham and Anderson	2,255.80			
Mariquina Valley claims, Act No. 1252	1,680.00			
Land transportation purchased from Insular Government	221,365.97	96,859.10		
City of Manila salary and expense fund	15,155.74	69.00		
Interest on sewer and waterworks construction bonds and annual payment to sinking fund	59,840.00			
Total	560,317.59	96,928.10	463,389.49	408,890.56
Total		2,652,193.96	4,984,784.46	4,613,222.40
Excess of expenditures over revenues carried to summary exclusive of Insular Government's contribution				2,332,590.50

SUMMARY.

Balance due Insular Government July 1, 1905, including liability on sewer and waterworks bonds	P2,406,433.92
Loan for the purpose of Luneta extension, elsewhere entered as an asset of the Insular Government	350,000.00
Excess of expenditures over revenues collected and expended by the city government as shown by preceding detailed statements	P2,332,590.50
Less contribution by Insular Government, being 30 per cent on net withdrawals on account of city of Manila during the fiscal year	1,338,385.74
Net excess of expenditures over all receipts	994,204.76
Total charges	3,750,638.68
Proceeds of loan from Insular Government, here entered as a credit to the city of Manila, per contra entry	350,000.00
Balance due Insular Government and carried to the balance sheet as an asset	3,400,638.68



THE CONGRESSIONAL RELIEF FUND.



CONGRESSIONAL RELIEF FUND.

By act of Congress approved March 3, 1903, the sum of \$3,000,000, United States currency, was appropriated for relief of distress in the Philippine Islands, to be expended under the direction and in the discretion of the Philippine Government in such proportion as they deem wise, in the direct purchase and distribution or sale of farm implements, farm animals, and supplies and necessities of life, and through the employment of labor in the construction of Government wagon roads and other public works. The act further provides that the Governor-General of the Philippines shall submit to the Secretary of War a statement of all expenditures under this fund.

The sum so appropriated was transmitted to the Treasurer of the Philippine Islands and taken into the account of Insular funds as ₱6,000,000. As contemplated by the appropriating act, and for the purpose of making the reports required thereunder, the identity of the fund has been maintained and expenditures made therefrom have been segregated from the ordinary expenses of the Government.

The procedure inaugurated by the Philippine Commission as to the disposition of this fund was to set apart by means of appropriation acts specific sums for specified purposes, such as public works, etc., as well as amounts for expenditure under the direction of the Governor-General in such manner as might from time to time be authorized by resolution of the Commission.

The following statement of accounts shows the expenditures from the fund, as audited, during the fiscal year 1906. The balance shown as the liability of the Insular Government represents cash in the Insular Treasury and balances in the hands of collecting and disbursing officers.

Item.	Gross ex- penditures.	Refunds to expendi- tures.	Net ex- penditures.	Total.
Balance July 1, 1905				P1,515,737.82
Purchase, care, and sale of carabaos	P23,527.26	P67,349.58	*P43,822.32	
Purchase and sale of rice	7,820.00	770.48	7,049.52	
Locust boards	3,415.00		3,415.00	
Veterinarians and inoculators	30,158.20		30,158.20	
Expenses of serum laboratory	30,519.42	2,871.16	27,648.26	
Pagbilao-Atimonan road	22,308.46	2,816.10	19,492.36	
Relief of Nagalian	655.00		655.00	
Relief of Bohol Province		6,748.97	*6,748.97	
Relief of Laguna Province	5,684.15		5,684.15	
Relief of Romblon Province	250.00		250.00	
Relief of Cavite Province	20,000.00		20,000.00	
Relief of Mariguina fire sufferers	394.01		394.01	
Relief to inhabitants of Samar Province	12,450.67		12,450.67	
Benguet trail, Camp 4 to Baguio	196.60		196.60	
Capas-O'Donnell-Iba road	71,360.99	80.53	71,280.46	
Benguet road	110,493.53		110,493.53	
Padre Juan Villaverde trail	4,499.82		4,499.82	
Calamba-Los Baños-Bay road	5,258.86		5,258.86	
Bacon-Sosogon-Bulacan road	286.07		286.07	
Bay-Tiaong road	32,452.42	63.00	32,389.42	
Magdalena road	56,002.15		56,002.15	
Lucena-Sarlaya road	5.90		5.90	
Cebu-Toledo road	117,177.52	17.50	117,160.02	
Pasacas-Nueva Caceres road	7,819.69	788.41	7,031.28	
Malolos-Bulacan road	60.41		60.41	
Construction of pier at Calapan, Mindoro	6,000.00		6,000.00	
Construction of Tarlac dike	16,000.00		16,000.00	
Construction of school buildings	259,762.34	10,723.98	249,038.36	
Maintenance of public schools	6,000.00		6,000.00	
School buildings in Samar Province	2,000.00		2,000.00	
Purchase of farm animals for Bureau of Agri- culture	68,685.80		68,685.80	
Removal of municipality of Santa, Ilocos Sur	5,000.00		5,000.00	
Lost property		89.19	*89.19	
Total	926,244.27	92,318.90	833,925.37	
Net expenditures extended and reduc- ing the Insular Government's liability				833,925.37
Balance in fund June 30, 1906, and carried to the balance sheet as an Insular Government liability				681,812.45

* Excess of refunds.

THE MONEY-ORDER SYSTEM.



THE MONEY-ORDER SYSTEM.

DEPARTMENT OF COMMERCE AND POLICE, BUREAU OF POSTS.

The only revenue which accrues from the money-order system is the net amount of fees received, after all losses have been deducted therefrom.

An analysis of the money-order statement shows there were balances in the hands of postmasters June 30, 1905, amounting to \$739,937.45, and there was due from former postmasters at that date \$2,427.91, and due to former postmasters the sum of \$36.18. During the fiscal year 94,261 money orders were issued for the aggregate sum of \$3,687,126.81, upon which fees were received amounting to \$16,401.44. There was transferred to postal funds \$17,895.09, which sum included a balance of fees collected but not transferred to postal revenues during the preceding fiscal year. The number of orders paid during the fiscal year was 48,380, aggregating \$1,923,203.20. There was remitted by the postmaster at Manila to the United States for credit of the Philippine money-order system, on account of money orders of Philippine issue paid in the United States, the sum of \$1,550,000. Additional remittances amounting to \$325,000 were made during the last quarter of the fiscal year by means of settlement warrants deposited in the Insular Treasury to the credit of the Treasurer of the United States on money-order account. The sum of \$853,021.54, surplus funds covering outstanding money orders, was deposited in the Insular Treasury by the postmaster at Manila and \$3,369.32 was deposited in the Insular Treasury on account of invalid money orders, for the credit of a permanent appropriation from which money orders remaining unpaid more than one year from the last day of the month of issue are payable. There were balances in the hands of postmasters on June 30, 1906, aggregating \$94,818.75. There was due from former postmasters June 30, 1906, \$3,585.71, while balances due former postmasters that date aggregated \$36.18.

Money orders issued in the United States and paid in the Philippine Islands are charged to the United States. Orders issued in the Philippines and paid in the United States are charged to the Philippines. Under this reciprocal arrangement paid orders are respectively transmitted as remittances to the country in which issued.

Appended is a tabulated statement of the money-order transactions during the fiscal year at each of the money-order offices in the Islands and a statement of the general account with the United States. The account is stated entirely in United States currency, all transactions of the money-order system being so expressed.

Statement of the money-order business of the post-offices in the Philippine Islands, fiscal year 1906.

DEBIT.

Post-office.	Balance due the hands of postmas- ters June 30, 1905.	Balance due from former postmasters June 30, 1906.	Number of orders issued.	Amount of orders issued.	Fees.	Deposits re- ceived at Manila from post- masters.	Funds re- ceived transferred from Manila.	Balance due former postmasters June 30, 1906.	Total.
Angeles	\$62.98		337	\$14,453.13	\$62.09				\$14,624.20
Aparri	2,617.09		1,058	74,831.31	262.71		\$46.00		79,109.71
Bacolod	224.83	\$1,398.60	1,978	26,629.51	139.85				26,993.69
Baguio	463.49		1,299	30,640.94	169.94				39,949.37
Balanga	12.96		253	4,193.63	28.09		8,675.00		4,389.18
Bangued	261.48		161	3,600.93	21.99		154.50		3,884.40
Batangas	500.64		2,087	56,810.51	294.73				57,605.88
Bayambang	91.25		685	11,862.44	78.77				12,032.46
Bayombong	850.51		375	6,778.58	42.87				7,671.96
Boac	70.39		378	6,013.58	41.15				6,395.17
Cagayan	466.87		660	23,175.91	104.68		270.00	\$0.05	23,754.49
Calamba	59.82	2.03	464	8,404.47	52.01		454.71	5.00	9,989.77
Calapan	218.53	988.73	385	8,924.15	49.19		196.00		9,387.87
Camp Jossman	274.60		2,170	71,790.35	339.50				72,404.45
Camp Kethley	201.08		884	13,534.34	102.20				13,837.62
Camp Overton	2,069.63		2,495	78,860.44	378.44				81,308.51
Camp Stolsenburg	2,485.91		1,686	53,917.32	265.70				56,668.04
Capiz	35.81		2,552	38,751.41	284.24		500.00		39,571.46
Catbalogan	1,267.85		1,065	37,887.93	175.47				39,331.25
Cavite	558.22		634	19,343.04	93.65				19,994.91
Cebu	1,226.24		2,933	76,598.00	411.76		2,000.00		80,236.00
Cervantes	462.80		2,336	72,245.48	354.33				73,062.61
Corregidor	126.99		265	8,210.37	42.17		2,100.00		10,479.53
Cotabato	70.12		15	423.46	2.10				495.68
Cuyo	2,752.57		1,674	101,271.48	370.60				104,394.65
Dact	156.81		32	1,437.99	5.92				1,884.78
Dagupan	10.85		489	9,033.66	58.19				9,288.66
Davao	1,235.83		991	31,112.33	153.37		1,478.18		32,754.73
Dumaguete	284.77		414	13,415.16	65.57				14,716.56
Fort William McKinley			801	24,249.13	118.69				24,652.59
Iba	63.29		374	5,073.90	46.37				5,120.17
Iligan	362.04		218	5,665.29	31.98				5,760.56
Iligan	2,678.36		325	7,814.12	42.87		400.00		8,619.03
Iloilo	656.58		1,115	87,770.74	301.79				90,750.89
Jolo	1,957.57		4,339	194,239.47	798.85		3,500.00		199,194.90
Laoag	1,825.75		2,013	76,341.33	339.54				78,668.60
Legaspi	809.07		891	22,524.58	118.13		1,000.00	30.16	24,468.46
		.25	1,853	57,130.45	279.49				58,219.26

Lingayen	69.00	799	16,289.36	97.08			16,455.39
Los Baños	24.14	536	11,305.52	67.08			11,692.74
Lucena	619.69	1,708	37,721.02	214.08		236.00	38,554.79
Malabang	8,784.71	2,537	95,249.35	405.85			104,439.41
Malolos	1.27	313	5,353.48	37.22			5,391.97
Manila	692,586.12	30,198	1,526,600.61	6,272.37			3,940,194.69
Masbate	332.59	523	7,200.32	41.30		5,925.00	13,499.21
Misamis						.64	36,490.94
Nueva Caceres	2,177.99	834	34,161.40	151.55			27,794.94
Olongapo	26.67	1,244	27,181.90	131.37		425.00	28,187.80
Ormoc	223.38	959	27,806.28	139.14			4,958.06
Romblon	93.04	201	4,563.66	25.83		275.53	11,246.98
San Fernando, Pampanga	204.83	566	10,924.77	67.38		50.00	41,383.66
San Fernando, Union	50.97	1,325	41,144.50	196.19			17,232.03
San Isidro, Nueva Ecija	96.20	511	16,227.95	80.88		837.00	8,070.96
San Jose, Antique	50.92	324	7,705.05	41.99		273.00	21,801.25
Santa Cruz, Laguna	571.80	477	21,042.48	89.89		97.08	16,031.06
Sorsogon	131.72	610	15,815.48	83.86			13,909.27
Surigao	451.95	466	13,387.48	69.84			66,926.83
Tacloban	1,617.66	1,922	64,967.92	302.65			15,160.99
Tagbilaran	333.58	474	14,749.75	77.66		200.00	13,669.10
Tarlac	27.32	589	13,368.82	73.46			29,942.05
Tuguegarao	109.85	705	29,706.09	126.11			36,392.23
Twin Peaks	140.56	3	92.50	.46			292,535.82
Vigan	219.57	956	36,010.77	161.89			
Zamboanga	4,078.36	4,197	227,570.99	886.47			
Grand total	739,937.45	94,261	3,687,126.81	16,401.44		29,203.00	6,195,868.38

Statement of the money-order business of the post-offices in the Philippine Islands, fiscal year 1906—Continued.

CREDIT.

Post-office.	Num-ber of orders paid and re-paid.	Amount of orders paid and repaid.	Amount deposited at Manila.	Trans-ferred to Manila to other offices.	Trans-ferred to postal funds.	Credit to postmaster, Manila, for remittances to United States.	Surplus money-order funds deposited in Treasury.	Deposited in Treasury, account of invalid money-orders.	Balance due former postmasters June 30, 1905.	Balance due from Government June 30, 1906.	Total.
Angeles	42	\$843.94	\$13,624.80	---	\$62.09	---	---	---	---	\$93.37	\$14,624.20
Aparri	99	3,510.99	68,190.32	---	262.71	---	---	---	---	5,747.09	79,109.71
Bacolod	132	3,865.94	22,480.29	---	139.35	---	---	---	---	508.51	26,993.69
Baguio	351	20,982.84	18,763.69	---	169.94	---	---	---	---	32.90	39,949.37
Baguio	351	20,982.84	18,763.69	---	169.94	---	---	---	---	8.00	4,389.18
Balanga	33	988.93	3,369.16	---	28.09	---	---	---	---	294.00	3,884.40
Bangue	33	592.40	2,976.01	---	21.99	---	---	---	---	566.25	57,605.88
Batangas	380	12,931.31	43,813.59	---	294.73	---	---	---	---	18.31	12,032.46
Bayambang	63	1,165.56	10,769.82	---	78.77	---	---	---	---	138.45	7,671.96
Bayombong	24	463.11	7,027.53	---	42.87	---	---	---	---	51.01	6,395.17
Boac	31	924.89	5,378.07	---	41.15	---	---	---	---	1,048.36	28,754.49
Cagayan	93	2,897.55	19,697.02	---	104.66	---	---	---	---	82.00	3,989.77
Calamba	93	1,358.57	7,478.13	---	52.01	---	---	---	---	47.27	9,387.87
Calapan	57	1,713.23	7,578.18	---	49.19	---	---	---	---	924.57	72,404.45
Calbayog	184	7,393.43	63,746.35	---	339.50	---	---	---	---	460.60	15,837.62
Camp Jossman	130	3,596.66	11,678.16	---	102.20	---	---	---	---	1,832.18	81,308.51
Camp Kethley	341	13,229.28	63,868.61	---	378.44	---	---	---	---	1,780.08	56,668.04
Camp Overton	355	16,170.26	38,452.00	---	285.70	---	---	---	---	808.67	39,571.46
Camp Stoenburg	192	5,885.57	32,593.01	---	284.21	---	---	---	---	474.99	39,331.25
Capiz	142	7,489.64	31,191.15	---	175.47	---	---	---	---	372.23	19,994.91
Catbalogan	74	1,721.99	17,855.87	---	44.82	---	---	---	---	582.03	80,236.00
Cavite	877	30,601.70	48,640.49	---	411.78	---	---	---	---	1,242.85	73,062.61
Cebu	893	37,062.15	34,403.32	---	354.29	---	---	---	---	2,128.45	10,479.83
Cervantes	83	5,253.92	3,054.99	---	42.17	---	---	---	---	4,724.17	104,394.65
Corrales	4	154.77	340.91	---	---	---	---	---	---	963.72	1,884.78
Corregidor	148	5,092.20	94,207.68	---	370.60	---	---	---	---	589.81	32,754.73
Cotabato	2	73.50	1,809.28	---	---	---	---	---	---	355.75	14,716.56
Cuyo	37	881.78	7,364.97	---	58.19	---	---	---	---	18.19	24,652.59
Daet	399	11,403.08	20,608.47	---	153.37	---	---	---	---	24.90	5,120.17
Davao	139	9,164.01	5,104.52	---	65.59	---	---	---	---	175.00	5,619.03
Dumaguete	160	9,331.31	15,184.40	---	118.69	---	---	---	---	2,445.42	90,750.89
Fort William McKinley	14	198.16	4,850.84	---	46.27	---	---	---	---	1,131.24	8,619.03
Iba	41	756.53	4,797.05	---	31.98	---	---	---	---	568.37	8,619.03
Iligan	46	1,612.87	5,263.68	---	42.87	---	---	---	---	2,445.42	90,750.89
Iligan	219	8,841.68	79,162.00	---	301.79	---	---	---	---	1,558.90	199,194.90
Iloilo	1,654	54,597.66	142,928.67	---	798.67	---	---	---	---	1,258.09	78,668.60
Jolo	410	18,978.87	58,066.94	---	339.54	---	---	---	---	---	---

Laoag	188	8,661.21	14,891.66	118.13					797.46	24,468.46
Legaspi	299	12,868.02	41,607.79	279.49					463.71	58,219.26
Lingayen	127	4,627.18	11,710.30	97.03				.25	20.88	16,455.39
Los Baños	112	3,210.60	8,821.67	67.08					93.39	11,692.74
Lucena	185	6,154.84	31,954.55	214.08					231.32	38,554.79
Malabang	191	5,751.39	94,195.32	405.35					4,087.35	104,439.41
Mololos	50	845.16	4,491.34	37.22					18.25	5,391.97
Manila	36,105	1,455,099.89	\$29,203.00	7,852.98		\$1,550,000.00	\$853,021.54	\$3,369.32	41,647.96	3,940,194.69
Masbate	121	8,667.60	4,474.60	41.30					315.71	13,499.21
Misamis								.64		64
Nueva Caceres	164	4,429.08	30,993.92	151.55					916.39	36,490.94
Olongapo	204	4,984.13	22,368.08	161.37					281.36	27,794.94
Ormoc	118	3,337.49	24,261.18	139.14					429.99	28,167.80
Romblon	37	1,048.55	3,830.68	20.05					58.78	4,958.06
San Fernando, Pampanga	106	2,124.68	8,725.03	67.38					329.89	11,246.98
San Fernando, Union	256	12,851.99	26,927.68	198.17					1,415.82	41,338.66
San Isidro, Nueva Ecija	133	4,457.12	12,511.00	80.88					243.03	17,232.03
San Jose, Antique	40	1,416.73	6,453.79	41.99					158.45	8,070.96
Santa Cruz, Laguna	100	2,331.30	18,597.64	66.27					806.04	21,801.25
Sorsogon	64	1,589.39	14,822.66	83.86					35.15	16,031.06
Surigao	27	569.53	12,761.91	69.84				.30	507.99	13,903.27
Tacloban	259	9,825.12	56,808.44	302.65					452.02	66,926.83
Tagbilaran	25	821.61	13,030.52	77.66					1,231.20	15,160.99
Tagbac	132	4,926.08	8,495.47	73.46					174.09	13,669.10
Tuguegarao	99	3,145.06	25,904.73	126.11					766.15	29,942.05
Twin Peaks	2	11.60	221.92							233.52
Vigan	222	7,814.57	26,963.41	161.89					1,452.36	36,392.23
Zamboanga	1,032	48,406.40	176,569.43	886.47					6,653.52	232,535.82
Grand total	48,380	1,923,203.20	1,720,735.59	17,895.09	29,203.00	1,550,000.00	853,021.54	3,369.32	94,818.75	6,195,868.38

REPORT OF THE AUDITOR

Recapitulation of money-order business.

Character of item.	Debit.	Credit.
Balance in the hands of postmasters June 30, 1905	\$739,987.45	
Amount due from former postmasters June 30, 1905	2,427.91	
Amount received for money orders issued	3,687,126.81	
Amount received for fees on money orders issued	16,401.44	
Surplus funds received at Manila from postmasters	1,720,735.59	
Amount received from Manila by provincial postmasters	29,203.00	
Amount due former postmasters June 30, 1906	36.18	
Amount of money orders paid		\$1,923,203.20
Surplus funds transmitted to Manila by postmasters		1,720,735.59
Amount transferred from Manila to other offices		29,203.00
Amount transferred to postal funds		17,895.09
Amount remitted to the United States by postmaster at Manila		1,550,000.00
Surplus money-order funds deposited in Treasury		853,021.54
Amount deposited in Treasury on account of invalid money orders		3,369.32
Amount due former postmasters June 30, 1905		36.18
Amount due from former postmasters June 30, 1906		3,585.71
Balance in the hands of postmasters June 30, 1906		94,818.75
Total	6,195,868.38	6,195,868.38

General account of the money-order transactions between the Philippine Islands and the United States.

Character of item.	Debit.	Credit.
Balance due United States June 30, 1905	\$7,054.85	
Philippine orders paid in the United States fiscal year 1906:		
First quarter	\$500,645.48	
Second quarter	674,347.81	
Third quarter	446,119.14	
Fourth quarter	532,338.36	
	2,153,450.79	
United States orders paid in the Philippines, fiscal year 1906:		
First quarter	\$29,156.06	
Second quarter	39,954.98	
Third quarter	47,063.77	
Fourth quarter	41,128.97	
		\$157,303.78
Cash remitted to the United States, fiscal year 1906:		
First quarter	\$275,000.00	
Second quarter	475,000.00	
Third quarter	600,000.00	
Fourth quarter	525,000.00	
		1,875,000.00
Balance due United States June 30, 1906		128,201.86
Total	2,160,505.64	2,160,505.64

OTHER RESOURCES AND LIABILITIES.



OTHER RESOURCES AND LIABILITIES.

In the following statements of account is shown the relation of the Insular Government to the several special funds arising from the issue of bonds for specific purposes, and to the several quasi trust funds held pending claim for refund after the conditions of the law have been complied with.

These statements are omitted from the regular account of Insular receipts and expenditures, as they do not affect the income or expenditures of the Insular Government in any manner until covered into general funds as revenue by reason of noncompliance with the specific provisions of the law authorizing refunds within given periods.

In the case of bond issues for specific purposes the full amount of principal and premium derived from the sale of bonds is credited to the fund, and it is charged with the par value of the issue, for the reason that the Insular Government assumes the obligation and carries same under the account of bonded indebtedness. In several cases sinking funds have been created for redemption of bond issues at maturity. Payments for this purpose are charged as expense and carried as liabilities under the respective sinking funds.

The cash balances on said accounts are included in the Insular Treasurer's account and in the balances in the hands of collecting and disbursing officers. For every item of revenue received on account of a special fund the liability of the Insular Government is increased, and for every expenditure there is a corresponding decrease.

THE GOLD-STANDARD FUND.

Debit to the Insular Government.

Balance due the fund on June 30, 1905, and representing the net gain of the fund to that date.....	P865,112.42
Receipts during the fiscal year 1906:	
Coinage account, including mint receipts, proof sets, sale of copper, and miscellaneous items....	P1,751,895.38
Premium on sale of New York exchange.....	140,978.85
Interest of fund deposits.....	155,393.66
Gain in exchange of Mexican and Spanish-Filipino currency at the arbitrary ratio of 1.30 to 1 (see Treasurer's cash account for actual currencies)	13,067.85
Total receipts	2,061,335.74
Proceeds of fifth series certificates of indebtedness.....	3,049,200.00
Amount paid in redemption of fourth series certificates of indebtedness (see "Bonded indebtedness" for contra credit).....	6,000,000.00
Total	11,975,648.16
48352—7	97

Credits to the Insular Government.

Expenditures during the fiscal year: Coinage account, including purchases of bullion and alloy, insurance, transportation, and Mexican currency shipped to United States mints for recoinage..	₱654,529.72
Value of fifth series certificates of indebtedness (see "Bonded indebtedness" for contra charge)	3,000,000.00
Redemption of fourth series certificates of indebtedness (see "Bonded indebtedness" for contra charge)	6,000,000.00
Interest on certificates of indebtedness	150,160.00
Total	9,804,689.72
Net liability of the Insular Government and representing gain to the fund to June 30, 1906	2,170,958.44

LOANS TO PROVINCES.

Following is a statement of the balances due from provinces on account of loans from the Insular Government on June 30, 1905, the loans made to provinces during the fiscal year 1906, the loans paid during the same period, and the balances due from provinces on this account on June 30, 1906, both to the Insular Government and to the Congressional relief fund. Loans specifically made in Mexican and Spanish-Filipino currency have been reduced to Philippine currency at the ratio of 1.30 to 1, which was the ratio when the former currency ceased to be received by the Insular Government in payment of debts and obligations.

Province.	Balance due Government June 30, 1905.	Loans made during fiscal year.		Loans paid during fiscal year.		Balance due Government June 30, 1906.
		Insular Government.	Congressional relief fund.	Insular Government.	Congressional relief fund.	
Albay	₱90,000.00	₱35,000.00	-----	-----	-----	₱125,000.00
Antique	22,500.00	-----	-----	-----	-----	22,500.00
Abra	10,000.00	-----	₱6,000.00	₱9,658.85	-----	6,346.15
Ambos Camarines	50,000.00	-----	-----	-----	-----	50,000.00
Batangas	63,300.00	-----	-----	11,685.53	-----	51,664.47
Bataan	-----	6,000.00	-----	-----	-----	6,000.00
Bohol	-----	-----	18,383.71	-----	-----	18,383.71
Bulacan	10,000.00	-----	-----	-----	-----	10,000.00
Capiz	70,000.00	-----	-----	15,000.00	-----	55,000.00
Cavite	68,461.53	-----	-----	-----	-----	68,461.53
Cebu	60,000.00	25,000.00	-----	-----	-----	85,000.00
Iloilo	50,000.00	-----	-----	-----	-----	50,000.00
Ilocos Sur	20,000.00	-----	-----	-----	₱6,666.67	13,333.33
Masbate	5,000.00	-----	-----	5,000.00	-----	-----
Mindoro	5,000.00	-----	-----	-----	-----	5,000.00
Nueva Ecija	27,000.00	-----	-----	-----	-----	27,000.00
Occidental Negros	20,000.00	-----	-----	4,000.00	-----	16,000.00
Oriental Negros	-----	20,000.00	-----	-----	-----	20,000.00
Palawan (formerly Pangasinan)	20,615.38	-----	-----	20,615.38	-----	-----
Pangasinan	5,000.00	-----	-----	-----	-----	5,000.00
Rizal	5,000.00	-----	-----	5,000.00	-----	-----
Romblon	6,000.00	-----	-----	-----	-----	6,000.00
Samar	19,230.77	25,000.00	-----	-----	-----	44,230.77
Sorsogon	20,000.00	-----	-----	-----	-----	20,000.00
Surigao	4,000.00	-----	-----	4,000.00	-----	-----
Tarlac	-----	50,000.00	-----	-----	-----	50,000.00
Tayabas	10,085.00	-----	-----	-----	-----	10,085.00
Union	37,000.00	-----	-----	-----	-----	37,000.00
Zambales	10,000.00	-----	-----	-----	-----	10,000.00
Total	708,192.68	161,000.00	24,383.71	74,904.76	6,666.67	812,004.96

THE FRIAR-LANDS FUND.

Under authority of sections 63, 64, and 65 of the act of Congress of July 1, 1902, the Philippine Government was empowered to issue bonds for the purpose of providing funds to acquire by purchase certain lands in the Philippine Islands generally known as the friar lands. The operations under the fund derived from the sale of bonds and collections from rental of the lands after purchase during the fiscal year 1906 were as follows:

Balance due the Insular Government July 1, 1905.....	₱5,778,996.50
Receipts during the fiscal year: Rental of lands	₱98,661.30
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Expenditures during the fiscal year:	
Final payment on purchase of lands	7,043,314.00
Transfer to, friar-lands-bond sinking fund	50,000.00
Interest on bonds, including tele- graphic transfer of funds.....	138,090.00
Compensation to special counsel and title examiners	11,916.68
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Total	7,243,320.68
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Excess of expenditures.....	7,144,659.38
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Total carried as an Insular Government asset, being the difference between the aggregate of cash in the Treasury and in the hands of disbursing officers belonging to the fund, and the amount of Insular Government's liability on the bond issue.....	
	12,923,655.88

FRIAR-LANDS-BOND SINKING FUND.

Under section 23 of Act No. 1120 it is provided that all moneys derived from the leasing and sale of the lands sold to the Government and known as the friar lands, or from deferred payments thereon, shall be deposited in the Insular Treasury and held as a trust fund for the payment of the principal and interest of the bonds issued for the purpose of acquiring the said lands. It is further provided that said moneys shall also constitute a sinking fund for the redemption of the bonds at maturity, with provisions for the investment and reinvestment of the moneys. All receipts during the fiscal year have been taken up under the friar-lands fund (p. 99) and periodically covered into the sinking-fund account. Up to June 30, 1906, the sum of ₱50,000 has been so transferred and this sum constitutes a liability of the Insular Government covered by cash in the possession of the Insular Treasurer and included in his balance as such. The fund is insufficient as yet to meet the interest charges and same has been paid from Insular funds as provided for in the act referred to.

MORO PROVINCE.

Following is a statement of the transactions of the Moro Province as they affect Insular fiscal affairs. The customs revenues arising in the province accrue to and are deposited in the provincial treasury. During the first half of the fiscal year the expenses of the customs service in the province were paid originally from the Insular Treasury, which is reimbursed on settlement of the Insular accounts. The new accounting act (Act No. 1402), however, confines these transactions to the Moro treasury, and all expenditures during the latter half of the year have been so made, although given in the aggregate in this statement:

DEBIT.

Balance due Insular Government July 1, 1905.....	₱55,222.39
Expenditures during the fiscal year:	
Salaries and wages.....	₱43,207.10
Contingent expenses	6,550.26
Arrastre plant	649.65
Extra services of employees.....	224.60
	<hr/>
Total expenditures	50,631.61
Amounts credited to customs officer and deposited in	
Moro treasury	321,834.38
	<hr/>
Total debit	427,688.38
	<hr/> <hr/>

CREDIT.

Customs revenues collected during the fiscal year:	
Duties on merchandise imported.....	₱295,797.89
Duties on merchandise exported.....	5,122.56
Wharfage	5,212.56
Tonnage	4,479.12
Storage, labor, and drayage.....	260.43
Fines, penalties, and forfeitures.....	608.40
Licenses	860.96
Sales of customs stamps.....	3,780.40
Sales of rolls.....	20.00
Sales of blank forms.....	202.37
Immigration tax	996.00
Miscellaneous fees	1,157.00
Extra services of customs employees..	209.50
Arrastre plant	1,936.17
	<hr/>
Total revenue	320,643.36
Accountable warrants issued on Moro treasury.....	26,413.10
	<hr/>
Total credit	347,056.46
	<hr/> <hr/>
Balance carried as an Insular Government asset..	80,631.92

PUBLIC WORKS AND PERMANENT IMPROVEMENT FUND.

Under authority of the Congress of the United States the Philippine Government is authorized to issue bonds for certain specific purposes, including public works and permanent improvements. A statement of the various bond issues to date is given on page 104.

The operations under the first and second issues of Insular public works and permanent improvement bonds during the fiscal year were as follows:

Balance due the Insular Government July 1, 1905.....	₱972,759.38
Par value of second issue of bonds, elsewhere carried as an Insular Government liability and here charged against the fund as an offset to said amount.....	2,000,000.00
Amounts expended during the year for the purposes of the bond issue:	
Improvement of the port of Manila and Pasig River	₱1,591,190.55
Improvement of the port of Cebu....	240,671.78
Improvement of the port of Iloilo....	173,875.49
Quarantine station at Cebu.....	15,660.06
Improvement of Bilibid Prison and stone quarry	40,680.63
Improvement of Pasig River front..	272,605.80
Calamba-Los Baños-Bay road.....	52,438.22
Public works, miscellaneous.....	40,643.38
Wright-Taft road	75,084.79
Light-house construction	139,885.31
Improvement of Engineer Island.....	12,129.13
Benguet improvements	16,295.86
Maintenance of survey parties.....	17,824.60
Baguio-Trinidad road	642.15
Total expenditures	2,689,627.75
Total charges	5,662,387.13
Amount of principal and premium resulting from the sale of second issue of bonds.....	2,167,494.00
Balance carried as an Insular Government asset, being the difference between cash in the Treasury belonging to the fund added to balances in the hands of disbursing officers and the amount of Insular Government's lia- bility on the bond issue.....	3,494,893.13

**SEWER AND WATERWORKS CONSTRUCTION FUND, CITY OF
MANILA.**

Balance due the fund July 1, 1905, being the proceeds of first issue of bonds.....	P2,191,250.00
Expenditures during the fiscal year for general purposes of sewer and waterworks construction, including transfer to city of Manila expenditures for preliminary expenses incurred prior to issue of bonds	600,620.35
	<hr/>
Balance carried as an Insular Government liability and covered by cash in the Treasury and balances in the hands of disbursing officers	1,590,629.65

MANILA SEWER AND WATERWORKS BOND SINKING FUND.

Under section 6 of Act No. 1323 there is created a permanent annual charge against the city of Manila of P38,740 for the purpose of constituting a sinking fund for the redemption at maturity of the bonds issued for the purpose of providing funds to construct sewers and supplying water in the city of Manila. This sum has been transferred for the current year and appears under the expenditures of the city of Manila (p. 81). The amount is carried as a liability of the Insular Government and is included in the Insular Treasurer's cash balance under the designation given.

REFUNDABLE INTERNAL REVENUE.

Full detailed information as to internal-revenue collections and refund to provinces and municipalities under the provisions of Act No. 1189 will be found elsewhere in the report under the half-title "Other fiscal information." An account is maintained on the books of this office entitled "Refundable internal-revenue" to which is charged all collections in the provinces which are to be subsequently refunded in accordance with the scheme of distribution outlined in the act referred to, and to which credit is given when the refunds are made. The following table will show the transactions in the aggregate for the fiscal year 1906:

Balance due July 1, 1905.....	P447,342.64
Collections during the fiscal year.....	1,808,869.68
	<hr/>
Total	2,256,212.32
Refunded during the fiscal year.....	1,624,206.58
	<hr/>
Balance due provinces and municipalities June 30, 1906, and carried to the balance sheet as an Insular Government liability.....	632,005.74

REFUNDABLE EXPORT DUTIES.

Under the provisions of an act of Congress approved March 8, 1902, certain export duties are collected in the Philippines and deposited in the Insular Treasury, subject to refund to the parties from whom received, upon compliance with specific requirements. These moneys are in a sense trust funds and are so considered until eighteen months from the date of collection, when, under ruling of the Secretary of War, they are transferable to the general revenue of the Insular Government (see p. 45).

Amount held July 1, 1905, subject to claim.....	₱910,923.46
Collected during the fiscal year.....	868,428.02
Total	1,779,351.48
Refunded during the fiscal year.....	₱838,571.50
Covered into customs revenues as not claimed within legal period.....	127,416.78
Total	965,988.28
Balance held June 30, 1906, and carried as a liability of the Insular Government.....	813,363.20

OUTSTANDING LIABILITIES.

Rule 31 of Act No. 90 provides that no disbursing officer's check shall be paid after one year from the last day of the month of its issue. In every case where after one year after the rendition and settlement of the final account of a disbursing officer there remains a balance in any depository to the credit of such disbursing officer, by reason of the nonpresentation of checks or otherwise, the Auditor reports said amounts to the Governor-General, who requires the depository to deposit the said balance with the Treasurer of the Islands to the credit of "outstanding liabilities."

Section 47 of Act No. 1402 extends to two years the time within which a disbursing officer's check may be presented, and sections 47 to 53 of the same act modify the provisions previously imposed by rule 31 of Act No. 90.

Amount held July 1, 1905, subject to claim.....	₱7,523.52
Covered in during the fiscal year.....	4,578.25
Total	12,101.77
Refunded during the fiscal year	5,068.76
Balance held June 30, 1906, and carried as a lia- bility of the Insular Government	7,033.01

REFUNDABLE SURPLUS ON CUSTOMS AUCTION SALES.

Under section 283 of the Customs Administrative Act the proceeds of sales of unclaimed merchandise are held as a special trust deposit for one year thereafter, and, if unclaimed during that period, thereupon covered into the general fund as customs receipts.

Amount held July 1, 1905, subject to claim.....	₱4,221.90
Surplus collected during the fiscal year.....	326.86
Total	4,548.76
Refunded during the fiscal year.....	₱1,574.10
Covered into customs receipts as not claimed within legal period.....	2,555.19
Total	4,129.29
Balance held June 30, 1906, and carried as a liability of the Insular Government.....	419.47

PROVINCIAL GOVERNMENTS.

For the purpose of maintaining a record of the liability of provincial treasurers and incorporating same into the general scheme of bookkeeping followed in this office, all collections in the provinces are charged to the provincial treasurer and credited to the province. Payments are treated as a credit to the treasurer and a charge against the province. The difference is therefore carried as an Insular Government liability in favor of the provinces with a corresponding asset consisting of balances in the hands of provincial treasurers. The account is purely per contra for the purpose mentioned. Full details as to provincial accounts are treated elsewhere in the report. The Insular Government's liability on this account aggregated ₱2,476,368.89 on June 30, 1906, all items of Mexican or Spanish-Filipino currency having first been reduced at the ratio of 1.30 to 1, and included in the Philippine currency expression.

BONDED INDEBTEDNESS.

Description.	Outstanding July 1, 1905.	Issues in the fiscal year.	Redemptions in the fiscal year.	Outstanding June 30, 1906.
Fourth series certificates of indebtedness, due September 1, 1905; interest 4 per cent per annum, payable quarterly	₱6,000,000	-----	₱6,000,000	-----
Friar-lands bonds, due February 1, 1934, but redeemable at the pleasure of the Insular Government after ten years from February 1, 1904; interest 4 per cent per annum, payable quarterly	14,000,000	-----	-----	₱14,000,000
Public works and permanent improvement bonds, due March 1, 1935, but redeemable at the pleasure of the Insular Government after ten years from March 1, 1905; interest 4 per cent per annum, payable quarterly	5,000,000	-----	-----	5,000,000
City of Manila sewer and waterworks construction bonds, due June 1, 1935, but redeemable at the pleasure of the city of Manila after ten years from June 1, 1905; interest 4 per cent per annum, payable quarterly	2,000,000	-----	-----	2,000,000

Bonded indebtedness—Continued.

Description.	Outstanding July 1, 1905.	Issues in the fiscal year.	Redemptions in the fiscal year.	Outstanding June 30, 1906.
Fifth series certificates of indebtedness, due September 1, 1906; interest 4 per cent per annum, payable quarterly		₱3,000,000		₱3,000,000
Public works and permanent improvement bonds, due February 1, 1936, but redeemable at the pleasure of the Insular Government after ten years from February 1, 1906; interest 4 per cent per annum, payable quarterly		2,000,000		2,000,000
Total	27,000,000	5,000,000	6,000,000	26,000,000

While the amount of bonds outstanding is carried as an Insular Government liability, a corresponding asset exists in the amount of the issues having been charged per contra to the special fund originally credited with the proceeds of the issue.

OUTSTANDING POSTAL DRAFTS.

Amount of postal drafts outstanding July 1, 1905.....	₱10,418.04
Amount of postal drafts issued on the postmaster of Manila in favor of and charged to postmasters during the fiscal year.....	109,391.04
Total	119,809.08
Amount of postal drafts paid by postmaster of Manila during the fiscal year	103,485.78
Balance outstanding June 30, 1906, and carried as a liability of the Insular Government.....	16,323.30

OUTSTANDING WARRANTS.

Following is a statement, by currencies, of warrants outstanding on July 1, 1905, the amounts issued, paid, and canceled during the fiscal year, and the amount outstanding June 30, 1906:—

Item.	Philippine currency.	Mexican and Spanish-Filipino currency.
Outstanding July 1, 1905.....	95,331.88	21.43
Covered into Philippine currency by arbitrary expression.....	16.48	
Issued on the Insular Treasurer during the fiscal year.....	52,187,852.66	745,507.00
Total	52,283,201.02	745,528.43
Paid by the Insular Treasurer during the fiscal year.....	52,186,385.58	745,507.00
Covered into Philippine currency by arbitrary expression.....		21.43
Canceled during the fiscal year	563.67	
Total	52,186,949.25	745,528.43
Balance outstanding June 30, 1906, and carried as an Insular Government liability.....	96,251.77	

INVALID MONEY ORDERS.

Under the rules of the money-order system an order becomes invalid for direct payment twelve months after the last day of the month of issue. The amounts received from the issuance of money orders which have become invalid are deposited in the Insular Treasury and are made a

permanent refundable appropriation by the provisions of paragraph 8 section 1, of Act No. 357, for the payment of the amount of the original orders by warrant upon certification of the claims by the Auditor.

Amount held July 1, 1905, subject to claim as above.....	₱5,024.80
Deposit in the Insular Treasury during the fiscal year.....	6,958.64

Total	11,983.44
Refunded by settlement warrant during the fiscal year.....	7,535.70

Balance held June 30, 1906, and carried as a liability of the Insular Government.....	4,447.74
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UNITED STATES MONEY-ORDER ACCOUNT.¹

Balance due United States July 1, 1905.....	\$7,054.85
Amount paid by United States in redemption of money orders issued in Philippine Islands.....	2,153,450.79
Total	2,160,505.64

Amount paid by Insular Government in redemption of money orders issued in United States.....	\$157,303.78
Amount remitted to United States Government in settlement of international balances	1,875,000.00
	2,032,303.78
Balance due United States June 30, 1906.....	128,201.86
Total	2,160,505.64

PHILIPPINE MONEY-ORDER ACCOUNT.¹

Balances July 1, 1905:	
Amounts due by postmasters.....	\$742,329.18
Less amount due on United States account	7,054.85
	\$735,274.33
Amounts received from money orders issued	3,687,126.81
Amount received from fees on money orders issued.....	16,401.44
Amount paid on United States money orders redeemed.....	157,303.78
	3,860,832.03
Total	4,596,106.39
Amount paid on money orders redeemed..	1,923,203.20
Amount of money-order fees transferred to postal revenues.....	17,895.09

¹ Expressed in United States currency. For detailed statement, see page 94.

Philippine money-order account—Continued.

Amount paid by the United States Government on Philippine money orders redeemed	₱2,153,450.79
Amount transferred to invalid money-order fund.....	3,369.32
	<hr/> ₱4,097,918.40
Balances June 30, 1906:	
Amounts due by postmasters.....	98,368.28
Surplus funds on deposit with Insular Treasurer	528,021.54
	<hr/>
Total	626,389.82
Less amount due on United States account	128,201.86
	<hr/> 498,187.96
	<hr/>
Total	4,596,106.36

ACCOUNTS OF THE INSULAR TREASURER AS DEPOSITARY.

Under the provisions of section 85 of the act of Congress of July 1, 1902, temporarily providing for the administration of affairs of civil government in the Philippine Islands, the Insular Treasurer has been designated as a depositary of funds of the United States, consisting of the funds of the United States Army and Navy disbursing officers serving in the Philippine Islands and on the Asiatic station, respectively, and funds to the credit of the Treasurer of the United States as repayments, miscellaneous, and United States money-order funds.

Under the provisions of Act No. 758 the Insular Treasurer is likewise designated a depositary of Insular disbursing officers' funds and of all trust funds coming into the hands of officers of the Insular Government as such.

The following summary shows balance on hand July 1, 1905; receipts, withdrawals, and transfers during the fiscal year, and balances on hand June 30, 1906. The latter sum is carried to the balance sheet as a liability and is offset by a corresponding asset consisting of cash in the hands of the Insular Treasurer. Mexican and Spanish-Filipino currency transactions are arbitrarily stated at the official ratio of 1.30 to 1:

Account.	Balance due July 1, 1905.	Receipts.	Withdrawals and transfers.	Balance due June 30, 1906.
Army and Navy disbursing officers	₱3,794,179.05	₱50,813,965.72	₱50,497,240.74	₱4,110,904.03
Treasurer of the United States	3,364,882.80	23,791,356.52	24,776,812.20	2,379,427.12
Philippine disbursing officers and provincial treasurers	3,998,080.29	49,665,948.765	49,026,504.255	4,637,524.80
Philippine money-order funds	1,314,593.57	3,276,141.66	4,590,735.23	
Assurance fund, Act No. 496	6,339.31	6,512.91	12,852.22	
Constabulary relief fund, Act No. 619	55,371.19	22,510.89	77,939.33	*57.25
Franchise deposits	114,600.00	71,000.00	95,600.00	90,000.00
Fidelity deposits	55,600.00	700.00	55,600.00	700.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total	12,703,646.21	127,648,136.465	129,133,288.975	11,218,498.70

*Excessive transfer. Refunded in fiscal year 1907.

SILVER-CERTIFICATES REDEMPTION FUND.

This fund is carried as a liability of the Insular Government to the holders of silver certificates, issued and placed in circulation. Simultaneous with the issue a corresponding sum in currency is placed in reserve for redemption. See Insular Treasurer's cash account for corresponding cash asset.

The following table will show the course of circulation during the fiscal year. No redemptions have as yet been made:

Item.	Twos.	Fives.	Tens.	Total.
Outstanding July 1, 1905 -----	₱1,500,000	₱1,750,000	₱7,200,000	₱10,450,000
Issued during year -----	290,000	70,000	3,600,000	3,960,000
Outstanding June 30, 1906, and carried as a per contra asset and liability as above -----	1,790,000	1,820,000	10,800,000	14,410,000

UNISSUED SILVER CERTIFICATES.

As directed by law, an account is maintained on the books of this office for the purpose of showing the unissued silver certificates on hand and the denomination and serial numbers thereof. This account is purely per contra, the value of the certificates being carried as a liability, with a corresponding asset in a charge on special property account against the Insular Treasurer, their legal custodian.

The following table will show the value of certificates issued during the year by denominations, with the respective opening and closing balances. For obvious reasons the serial numbers are not revealed:

Item.	Twos.	Fives.	Tens.	Total.
On hand July 1, 1905 -----	₱1,500,000	₱4,250,000	₱3,800,000	₱9,550,000
Issued during the year -----	290,000	70,000	3,600,000	3,960,000
On hand June 30, 1906, and carried as a per contra asset and liability as above stated -----	1,210,000	4,180,000	200,000	5,590,000

BALANCES IN THE HANDS OF COLLECTING AND DISBURSING OFFICERS AND PROVINCIAL TREASURERS.

On June 30, 1906, the sum of ₱4,804,418.92 remained in the hands of collecting and disbursing officers and provincial treasurers subject to subsequent deposit in the Insular Treasury and for future disbursement. This sum represents the official balances as shown by Auditor's certificates, and includes credits in suspense in the settlement of accounts.

The amount is segregated as follows:

Insular and special funds.....	₱2,328,050.03
Provincial funds	2,476,368.89
Total	4,804,418.92

All balances in Mexican and Spanish-Filipino currency have been reduced at the official ratio of 1.30 to 1 and included in the Philippine-currency expression.

MISCELLANEOUS SPECIAL FUNDS.

For the purpose of maintaining a complete record of all funds in the hands of Government officials, aside from ordinary receipts and expenditures, an account is maintained under the above caption and comprises all special funds not otherwise covered in this report. The several balances in each fund on June 30, 1906, were as follows:

Constabulary relief fund.....	₱80,827.63
Rizal monument fund.....	112,623.75
Estates of deceased Government employees.....	16,961.11
Municipal Board fund.....	1,164.84
Fire line badge fund.....	336.00
Bilibid prisoners' trust fund.....	1,588.01
Contractors' trust fund.....	1,203.00
Title deposits	18,050.00
Assurance fund.....	13,517.11
Opium fund.....	53,206.28

Total liability of the Insular Government and covered by cash in the Treasury and balances in the hands of collecting and disbursing officers	299,477.73
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FISCAL AFFAIRS OF THE PROVINCES.

PROVINCIAL AND MUNICIPAL ACCOUNTS.

During the fiscal year radical changes have been made in the manner of auditing provincial and municipal accounts.

By The Accounting Act, enacted October 10, 1905, and which became effective in provincial accounting as its operations could be extended over the various provinces, not later than June 30, 1906, there was created a corps, consisting of a chief district auditor and such number of district auditors as might be detailed from the authorized personnel of the Bureau, for the purpose of auditing the provincial accounts. This auditing is now done within the respective provinces, instead of in Manila as before. The system was extended to the various provinces as rapidly as practicable, and at the end of the fiscal year was established in all except Mindoro, Zambales, Surigao, and Misamis. With the beginning of the fiscal year 1907 these provinces were included in the district system. The Auditor has been somewhat handicapped in the inauguration of the system by the lack of a sufficient number of men of the requisite ability and experience to do the work, and, until the passage of the appropriation bill for the fiscal year now current, by a salary list which did not admit of securing men of such experience and ability.

The work of auditing is one which requires for its basis technical training and experience, besides especial training for a time under competent and direct supervision. The difficulty of creating out of hand a force of men for such work in the field, where men must act largely upon their own initiative and judgment, and at once, is very obvious. Still, handicapped as the work has been in these respects, the auditing of provincial accounts is at this time further advanced than ever before at a corresponding period, and the work is being done very effectively. The crying and insistent need, however, is for men of the ability, experience, and general business judgment which these positions require and for which the salaries are now provided.

It is the ultimate intention to divide the Islands into seventeen auditing districts. By combining several of the prospective districts they are now divided into thirteen, owing to inability to secure suitable men for the positions to be filled.

The auditing of provincial property accounts was placed upon the district auditors beginning July 1, 1906, and this, with the necessity for more frequent field examinations of Insular accounts in the provinces, will make the increase of districts to the number planned imperative at an early date.

By Act No. 1482, passed May 1, 1906, the audit of municipal accounts was placed under the district auditors, with the same jurisdiction and supervision on the part of the Insular Auditor as he exercises by law over provincial accounts. The act as far as it relates to this auditing was made effective from January 1, 1906, the beginning of the municipal fiscal year. The work is already well under way. The advantage of the change from the system of auditing these accounts for their respective provinces by thirty-eight provincial treasurers is already conclusively apparent in many ways. From the provincial treasurers themselves and from those conversant with the conditions in the municipalities have come statements of the beneficial results of the change. It is believed that this will prove to be one of the best pieces of accounting legislation the Commission has enacted.

Including the various organizations in the Special Government Act provinces there are 659 municipal organizations in the Islands, whose aggregate annual expenditures are approximately ₱4,800,000. By a utilization of the Filipino clerk allowed the district auditors in each of the more important provinces of the Islands under the provisions of Act No. 1416, and the authority given the district auditors by Act No. 1482 to deputize the traveling deputies of the provincial treasurers as their deputies for field examinations, this important work will be accomplished with practically no increased expense to the Insular Government. True this additional work makes more imperative the increase in the number of districts to seventeen, but this number was intended to be established in any event, as the work of provincial auditing could not well continue to be handled with a less number. The very essence of the advantage of the district system of provincial auditing is the greater effectiveness gained by actual knowledge of the conditions, persons, and places having to do with the accounts being examined. This advantage would be lessened with the continuance of districts covering too great a number of provinces.

At intervals certain accounts audited by district auditors are selected for reaudit in this office under the direct supervision of the chief district auditor. This serves as a check upon the thoroughness and efficiency with which the auditing is being carried on in the various districts.

The Reorganization Act, which became effective November 1, 1905, placed with the Bureau of Audits the duty of conducting all field examinations of accounts and such administrative examinations as might be called for from time to time, the traveling examiners before employed by the Bureaus of the Insular Treasury, Posts, Constabulary, and Customs being discontinued. The district auditors have been utilized for this work. It was expected when the work was taken over that at least a part of the examiners of the Bureaus named would be transferred to this Bureau. With the exception of a portion of the force employed by the Treasury, however, none were transferred and this office has had to rely

upon its own efforts to secure and train the men needed for the purpose. As before stated, and it will bear repetition, our greatest and most urgent need is men of the required experience and ability to carry on this district work, and that which is said of this phase of the accounting work applies with almost equal force to the work of the Bureau as a whole.

PAYMENTS TO PROVINCES IN LIEU OF THE LAND TAX.

By Act No. 1455 the collection of the land tax for the calendar year 1906 was suspended throughout all the provinces and municipalities of the Philippine Islands, wherein operative, except in the city of Manila, and ₱2,690,890.69 was appropriated for the several provinces and municipalities in lieu thereof, this appropriation being based upon the land tax collections for the fiscal year 1905, and being divisible between the various provinces and municipalities concerned upon the basis of the actual collections therein during that fiscal year.

By resolution of the Commission of March 12, 1906, the suspension of this tax was held not to be applicable to the Moro Province and the excess of ₱32,321.45, which thus arose in the appropriation and which had reverted to the general funds in the treasury, was reappropriated by Act No. 1475 for the benefit of the Province of Cebu, it appearing that by reason of the suspension of the land tax in that province for the year 1905, outside of certain excepted portions, the allotment upon the basis of the collections for such year was not an equitable one and would not afford it sufficient revenues for its current expenses.

The amounts thus appropriated were made payable to the various provinces in twelve monthly installments, beginning with the month of January, 1906.

To and including June 30, 1906, there was paid to the provinces under these acts six installments, aggregating the following amounts:

Albay	₱83,059.91
Ambos Camarines	29,223.27
Antique	7,772.53
Bataan	8,894.22
Batangas	43,362.91
Bohol	7,604.96
Bulacan	72,862.85
Cagayan	32,785.93
Capiz	19,439.78
Cavite	43,133.69
Cebu	32,722.46
Ilocos Norte	15,965.27
Ilocos Sur	50,995.99
Iloilo	52,663.63
Isabela	9,172.46
Laguna	104,815.42
Leyte	44,984.37
Misamis	16,508.10
Nueva Ecija	31,948.88

Occidental Negros	₱57,869.23
Oriental Negros	18,759.64
Pampanga	104,131.53
Pangasinan	89,916.40
Rizal	50,109.78
Romblon	6,216.56
Samar	21,651.41
Sorsogon	49,878.31
Surigao	15,419.53
Tarlac	25,579.66
Tayabas	126,456.41
Union	33,378.12
Zambales	10,411.09
<hr/>	
Total of six installments under Act No. 1455.....	1,317,694.30
Total of six installments under Act No. 1475.....	16,160.69
<hr/>	
Grand total	1,333,854.99

THE PROVINCIAL GOVERNMENTS.

EXPLANATION OF PROVINCIAL STATEMENTS.

The statements which follow show in detail the financial condition and operations of each province during the fiscal year.

Funds which have come into the possession of the provinces and municipalities are grouped under three main divisions, viz: (1) Balance July 1, 1905, (2) Revenues, and (3) Miscellaneous receipts, the totals of each division being separately shown.

Within the division "Revenues" there has only been included moneys which regularly accrue to the provinces and municipalities as revenue by general law. This division therefore does not include payments made to them by the Insular Government in the form of outright aid and loans, nor on account of the appropriation made by the Insular Government in lieu of the suspended land tax.

Within the division "Miscellaneous receipts" there has been shown moneys accruing from all sources other than revenues as defined in the preceding paragraph.

For funds which have gone out of the possession of the provinces and the amount remaining on hand there also appears three divisions, viz: (1) Expenditures, (2) Miscellaneous credits, and (3) Balance June 30, 1906.

Within the division "Expenditures" there is included only expenditures for provincial purposes by the provincial boards.

Payments to municipalities of the proportion of revenues accruing to them, exchanges of currency and all other items which are not provincial expenditures as defined in the preceding paragraph are shown under "Miscellaneous credits."

It is believed that this method of segregation will be especially advantageous to the provincial administrative bureau, presenting in

clear form and in manner capable of immediate reference and comparison the vital statistical factors of a province's financial condition and resources.

The following condensed summary of provincial accounts as thus segregated is of interest:

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balances on hand July 1, 1905	1,745,737.63	382,143.10	151,803.07	1,211.35
Revenues	2,558,965.90	4,315,699.62	22.80	501.56
Miscellaneous receipts:				
Exchanges of currency	354,967.76	3,965.43	334,141.90	4,673.82
Other items	1,444,573.56	757,484.76		
Total debit	6,104,244.85	5,459,292.91	485,967.77	6,386.73
CREDIT.				
Expenditures	3,712,977.83		474.20	
Miscellaneous credits:				
Payments to municipalities		4,954,022.90		1,224.52
Exchanges of currency	259,269.05	3,595.19	454,483.13	5,146.61
Other items	189,392.76	7,889.45	37.30	
Balances on hand June 30, 1906	1,942,605.21	493,785.37	30,973.14	15.60
Total credit	6,104,244.85	5,459,292.91	485,967.77	6,386.73

This summary is shown more in detail on p. 3.

All revenues which accrue to the municipalities pass through the hands of the provincial treasurers. The total of the column "Municipal" in the division "Revenues" therefore represents all revenues which have accrued to the municipalities and the item in the division "Miscellaneous receipts" the receipts from all sources other than revenue.

Funds which accrue to the municipalities are by law required to be paid to them by the provincial treasurer within thirty days of their receipt by him. Such payments are shown under the heading "Municipal" and opposite "Miscellaneous credits—payments to municipalities." These funds thus pass out of provincial accounts.

As has been previously stated, the municipal fiscal year is coterminous with the calendar year, and the audit of the accounts of the municipalities was placed under the jurisdiction of this office by Act No. 1482, passed May 1, 1906, to be effective from January 1, 1906. As it will be the practice to state the municipal accounts by their own fiscal year, no statement thereof appears in this report for the half of their fiscal year which had passed upon the termination of the Insular and provincial fiscal year covered by this report. The report of municipal accounts for their fiscal year now existent will therefore appear in the annual report for the Insular and provincial year 1907.

EXCHANGE OF CURRENCY.

Pursuant to the provisions of the act of Congress approved March 2, 1903, the purchase by provincial treasurers, and their deputies throughout the municipalities, of Mexican, Spanish-Filipino, and other currency

formerly in circulation in the Islands, still continues under the following executive order (No. 24, series of 1905) :

In order to give every opportunity to the people of these Islands to effect the exchange of the local currency in their possession for Philippine currency, it is hereby ordered that the Insular Treasurer and all provincial treasurers in the Philippine Islands shall, on and after this day and until further notice, purchase Spanish-Filipino currency, Mexican currency, Chinese subsidiary silver coins, and all foreign copper coins now circulating in the Philippine Islands, at one peso, Philippine currency, for one peso and thirty centavos, local currency.

The aggregate amount of currency thus exchanged is shown in the foregoing summary and in detail by provinces in the statements which follow. Its volume is now rapidly diminishing.

THE PROVINCE OF ABRA.*

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	3,912.52	2.79	-----	-----
Revenues:				
Provincial portion of joint provincial-municipal: Land, road, and bridge -----	3.72	-----	-----	-----
Municipal portion of joint provincial-municipal: Land -----	-----	10.66	-----	-----
Total revenues -----	3.72	10.66	-----	-----
Miscellaneous receipts:				
Payments to province: General provincial purpose, Act No. 1306 -----	14,497.13	-----	-----	-----
Total miscellaneous receipts -----	14,497.13	-----	-----	-----
Total debit -----	18,413.37	-----	-----	-----
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	1,234.64	-----	-----	-----
Roads and bridges -----	2.50	-----	-----	-----
Contingent expenses -----	7,395.38	-----	-----	-----
Total expenditures -----	8,632.52	-----	-----	-----
Miscellaneous credits:				
Repayment of loans to Insular Government, Acts Nos. 541 and 761 -----	9,653.85	-----	-----	-----
Balance transferred to Ilocos Sur Province, Act No. 1306 -----	111.02	13.45	-----	-----
Provincial portion of joint provincial-municipal revenue: Refund land tax, general -----	14.38	-----	-----	-----
Total miscellaneous credits -----	9,779.25	13.45	-----	-----
Balance June 30, 1906 -----	1.60	-----	-----	-----
Total credit -----	18,413.37	13.45	-----	-----

* By Act No. 1306 the Province of Abra was annexed to the Province of Ilocos Sur as a subprovince, effective April 1, 1905, and its indebtedness assumed by the Insular Government, with exception of the loan of ₱6,000 made by the Insular Government from Congressional relief funds for construction of public schools which was assumed by the Province of Ilocos Sur. The items appearing in the accounts of this province for the fiscal year 1906 arise from the settlement of its indebtedness and adjustment of the accounts of its former treasurers. Upon discontinuance of the province as a separate entity the treasurer of the Province of Ilocos Sur becomes its treasurer ex officio for the closing up of its financial affairs.

THE PROVINCE OF ALBAY.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	140,353.19	23,759.68		
Revenues:				
Albay—				
All provincial—				
Registry of property	1,126.33			
Rental of provincial property	13.75			
Mining fees	46.00			
Miscellaneous	154.07			
Provincial portion of joint provincial-municipal—				
Industrial	104.06			
Cart	80.00			
Land—				
General	14,874.55			
Road and bridge	7,377.80			
Cedulas, Act No. 1189	22,194.90			
Insular refund internal revenue, Act No. 1189	24,925.41			
Municipal portion of joint provincial-municipal—				
Industrial		104.03		
Cedulas, Act No. 83		152.00		
Cart		30.00		
Land		29,699.72		
Cedulas, Act No. 1189		26,365.50		
Insular refund internal revenue, Act No. 1189		32,303.37		
All municipal—				
Fisheries		7,351.45		
Ownership and transfer of cattle		3,796.50		
Rents, profits, and privileges		28,906.78		
Licenses		11,584.23		
Fines		5,081.53		
Licenses, Act No. 1189		11,150.00		
Opium certificates, Act No. 1461		970.00		
Non-Christian inhabitants, Insular refund internal revenue, Act No. 1189	60.58			
Total revenues, Albay	70,907.45	157,495.11		
Revenues:				
Subprovince of Catanduanes—				
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	334.60			
Land—				
General	1,138.12			
Road and bridge	628.37			
Cedulas, Act No. 1189	4,170.60			
Insular refund internal revenue, Act No. 1189	1,117.36			
Total revenues, subprovince of Catanduanes	7,389.05			
Miscellaneous receipts:				
Albay—				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	34,818.44	45,715.92		
School building fund, Act No. 1275	43,000.00			
Exchanges of currency			3,215.70	
Loan to province, Act No. 1418	35,000.00			
Repayment of loans by municipalities	2,000.00			
Total miscellaneous receipts, Albay	114,818.44	45,715.92	3,215.70	

THE PROVINCE OF ALBAY—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Miscellaneous receipts:				
Subprovince of Catanduanes—				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455	2,525.55	-----	-----	-----
Appropriation for subprovince of Catanduanes	777.49	-----	-----	-----
Total miscellaneous receipts, subprovince of Catanduanes	3,303.04	-----	-----	-----
Total debit	336,771.17	226,970.71	3,215.70	-----
CREDIT.				
Expenditures:				
Albay—				
Provincial funds—				
Salaries	51,121.21	-----	-----	-----
Construction and repair of public buildings	2,045.62	-----	-----	-----
Roads and bridges	18,351.75	-----	-----	-----
Contingent expenses	49,997.82	-----	-----	-----
School building fund, Act No. 1275	36,029.18	-----	-----	-----
Tabaco-Ligao road fund, Act No. 1260	48,327.57	-----	-----	-----
Total expenditures, Albay	205,873.15	-----	-----	-----
Expenditures:				
Subprovince of Catanduanes—				
Provincial funds—				
Salaries	1,210.00	-----	-----	-----
Construction and repair of public buildings	102.25	-----	-----	-----
Contingent expenses	22.50	-----	-----	-----
Total expenditures, subprovince of Catanduanes	1,334.75	-----	-----	-----
Miscellaneous credits:				
Albay—				
Exchanges of currency	2,476.50	-----	-----	-----
Payments to municipalities		187,693.24	-----	-----
Appropriation for subprovince of Catanduanes	777.49	-----	-----	-----
Joint provincial-municipal revenue: Refund industrial tax	182.60	-----	-----	-----
Congressional relief funds: Paid to province for construction of schools, Act No. 1275	35,000.00	-----	-----	-----
Total miscellaneous credits, Albay	38,436.59	187,693.24	-----	-----
Balance June 30, 1906:				
Albay	81,735.84	39,277.47	3,215.70	-----
Subprovince of Catanduanes	9,390.84	-----	-----	-----
Total credit	336,771.17	226,970.71	3,215.70	-----

THE PROVINCE OF AMBOS CAMARINES

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	20,784.57	13,300.12	453.83	
Revenues:				
All provincial—				
Registry of property	1,484.00			
Mining fees	68.00			
Miscellaneous	.78		.09	
Provincial portion of joint provincial-municipal—				
Industrial	147.22			
Cedulas, Act No. 83	1,783.00			
Cart	224.38			
Land—				
General	14,968.53			
Road and bridge	7,493.71			
Cedulas, Act No. 1189	27,019.00			
Insular refund internal revenue, Act No. 1189	21,433.28			
Daet franchise tax, Act No. 1111	102.04			
Municipal portion of joint provincial-municipal—				
Industrial		147.20		
Cedulas, Act No. 83		1,783.00		
Cart		224.37		
Land		28,818.32		
Cedulas, Act No. 1189		27,019.00		
Insular refund internal revenue		31,836.99		
Daet franchise tax, Act No. 1111		204.04		
All municipal—				
Fisheries		5,735.88		
Ownership and transfer of cattle		3,754.00		
Rents, profits, and privileges		18,150.19		
Licenses		7,518.26		
Fines		3,897.76		
Licenses, Act No. 1189		6,961.00		
Sales of estray animals, Act No. 1147		178.61		
Opium certificates, Act No. 1461		45.00		
Cemeteries		2.00		
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189	402.91			
Total revenues	75,126.85	136,275.62	.09	
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	12,895.75	16,327.52		
School building fund, Act No. 1275	8,000.00			
Exchange of currency	2,714.55		3,133.64	
Public contributions, construction of public wells	191.80			
Total miscellaneous receipts	23,802.10	16,327.52	3,133.64	
Total debit	119,713.52	165,903.26	3,587.56	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	41,533.20			
Construction and repair of public buildings	795.15			
Roads and bridges	9,260.44			
Contingent expenses	27,089.90			
Construction of public wells	191.80			
Congressional relief funds—				
Construction and repair of public buildings	2,793.09			
Roads and bridges	839.17			
Contingent expenses	500.00			
Total expenditures	83,002.75			
Miscellaneous credit:				
Exchange of currency	2,427.77		3,498.26	
Payments to municipalities		152,289.06		
Total miscellaneous credits	2,427.77	152,289.06	3,498.26	
Balance June 30, 1906	34,283.00	13,614.20	89.30	
Total credit	119,713.52	165,903.26	3,587.56	

THE PROVINCE OF ANTIQUE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	10,940.53	5,576.15	50.95	-----
Revenues:				
All provincial: Miscellaneous -----	3.57	-----	-----	-----
Provincial portion of joint provincial-municipal -----	-----	-----	-----	-----
Cedulas, Act No. 83 -----	682.00	-----	-----	-----
Cart -----	167.79	-----	-----	-----
Land -----	-----	-----	-----	-----
General -----	4,367.44	-----	-----	-----
Road and bridge -----	2,183.64	-----	-----	-----
Cedulas, Act No. 1189 -----	12,224.00	-----	-----	-----
Insular refund internal revenue, Act No. 1189 -----	11,740.65	-----	-----	-----
Municipal portion of joint provincial-municipal -----	-----	-----	-----	-----
Cedulas, Act No. 83 -----	-----	834.00	-----	-----
Cart -----	-----	167.76	-----	-----
Land -----	-----	8,734.66	-----	-----
Cedulas, Act No. 1189 -----	-----	12,224.00	-----	-----
Insular refund internal revenue, Act No. 1189 -----	-----	17,771.64	-----	-----
All municipal -----	-----	-----	-----	-----
Fisheries -----	-----	1,906.71	-----	-----
Ownership and transfer of cattle -----	-----	7,178.10	-----	-----
Rents, profits, and privileges -----	-----	3,504.64	-----	-----
Licenses -----	-----	235.17	-----	-----
Fines -----	-----	1,338.08	-----	-----
Licenses, Act No. 1189 -----	-----	516.00	-----	-----
Opium certificates, Act No. 1461 -----	-----	255.00	-----	-----
Miscellaneous -----	-----	5.00	-----	-----
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189 -----	296.08	-----	-----	-----
Total revenues -----	31,665.17	54,670.76	-----	-----
Miscellaneous receipts:				
Payments to province -----	-----	-----	-----	-----
Insular appropriations in lieu of land tax, Act No. 1455 -----	3,398.50	4,374.03	-----	-----
School building fund, Act No. 1275 -----	6,000.00	-----	-----	-----
Exchanges of currency -----	688.23	-----	843.75	-----
Total miscellaneous receipts -----	10,086.73	4,374.03	843.75	-----
Total debit -----	52,692.43	64,620.94	894.70	-----
CREDIT.				
Expenditures:				
Provincial funds -----	-----	-----	-----	-----
Salaries -----	18,942.34	-----	-----	-----
Construction and repair of public buildings -----	109.07	-----	-----	-----
Roads and bridges -----	3,505.57	-----	-----	-----
Contingent expenses -----	12,923.55	-----	-----	-----
School building fund, Act No. 1275 -----	10.00	-----	-----	-----
Congressional relief funds -----	-----	-----	-----	-----
Construction and repair of public buildings -----	896.54	-----	-----	-----
Roads and bridges -----	181.50	-----	-----	-----
Total expenditures -----	36,568.57	-----	-----	-----
Miscellaneous credit:				
Exchanges of currency -----	649.03	-----	894.70	-----
Payments to municipalities -----	-----	58,519.89	-----	-----
Loans to municipalities -----	200.00	-----	-----	-----
Total miscellaneous credit -----	849.03	58,519.89	894.70	-----
Balance June 30, 1906 -----	15,274.83	6,101.05	-----	-----
Total credit -----	52,692.43	64,620.94	894.70	-----

THE PROVINCE OF BATAAN.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	8,392.68	4,317.54	1,419.47	-----
Revenues:				
All provincial—				
Registry of property -----	30.83	-----	-----	-----
Miscellaneous -----	536.48	-----	-----	-----
Provincial portion of joint provincial-municipal—				
Industrial -----	1.25	-----	-----	-----
Cedula, Act No. 83 -----	103.00	-----	-----	-----
Stamp -----	17.00	-----	-----	-----
Cart -----	362.51	-----	-----	-----
Land—				
General -----	4,408.40	-----	-----	-----
Road and bridge -----	2,204.07	-----	-----	-----
Cedula, Act No. 1189 -----	5,419.50	-----	-----	-----
Insular refund internal revenue, Act No. 1189 -----	2,967.28	-----	-----	-----
Municipal portion of joint provincial-municipal—				
Industrial -----	-----	1.25	-----	-----
Cedula, Act No. 83 -----	-----	103.00	-----	-----
Stamp -----	-----	17.00	-----	-----
Cart -----	-----	362.49	-----	-----
Land -----	-----	7,302.42	-----	-----
Cedula, Act No. 1189 -----	-----	5,419.50	-----	-----
Insular refund internal revenue, Act No. 1189 -----	-----	6,136.12	-----	-----
All municipal—				
Fisheries -----	-----	2,674.07	-----	-----
Ownership and transfer of cattle -----	-----	3,246.00	-----	-----
Rents, profits, and privileges -----	-----	7,025.45	-----	-----
Licenses -----	-----	1,044.24	-----	-----
Fines -----	-----	1,615.37	-----	-----
Licenses, Act No. 1189 -----	-----	2,169.50	-----	-----
Sales of stray animals, Act No. 1147 -----	-----	10.00	-----	-----
Cemeteries, Act No. 1458 -----	-----	17.70	-----	-----
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189 -----	164.54	-----	-----	-----
Total revenues -----	16,214.86	37,144.11	-----	-----
Miscellaneous receipts:				
Payments to provinces: Insular appropriation in lieu of land tax, Act No. 1455 -----	4,667.91	4,226.31	-----	-----
Loans to province, Act No. 1410 -----	6,000.00	-----	-----	-----
Public contributions school building funds -----	1,035.25	-----	-----	-----
Exchanges of currency -----	5,113.93	-----	5,058.55	-----
Total miscellaneous receipts -----	16,817.09	4,226.31	5,058.55	-----
Total debit -----	41,424.63	45,687.96	6,478.02	-----
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	14,358.92	-----	-----	-----
Construction and repair of public buildings -----	695.35	-----	-----	-----
Roads and bridges -----	383.45	-----	-----	-----
Contingent expenses -----	4,923.11	-----	-----	-----
Congressional relief fund—				
Roads and bridges -----	45.25	-----	-----	-----
Contingent expenses -----	7.24	-----	-----	-----
Total expenditures -----	20,413.32	-----	-----	-----
Miscellaneous credit:				
Exchanges of currency -----	3,890.43	-----	6,478.02	-----
Payments to municipalities -----	-----	41,062.70	-----	-----
Total miscellaneous credit -----	3,890.43	41,062.70	6,478.02	-----
Balance June 30, 1906 -----	17,120.88	4,625.26	-----	-----
Total credit -----	41,424.63	45,687.96	6,478.02	-----

THE PROVINCE OF BATANGAS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	35,747.02	7,248.15		
Revenues:				
All provincial—				
Registry of property	93.75			
Rental of provincial property	126.00			
Mining fees	32.75			
Provincial portion of joint provincial-municipal—				
Industrial	293.50			
Cedulas, Act No. 83	2,064.00			
Cart	287.50			
Land—				
General	17,366.46			
Road and bridge	8,684.97			
Cedulas, Act No. 1189	32,598.50			
Insular refund internal revenue, Act No. 1189	6,185.41			
Municipal portion of joint provincial-municipal—				
Industrial		293.50		
Cedulas, Act No. 83		2,064.00		
Cart		287.50		
Land		26,046.21		
Cedulas, Act No. 1189		32,598.50		
Insular refund internal revenue, Act No. 1189		34,705.67		
All municipal—				
Fisheries		13,770.27		
Ownership and transfer of cattle		20,085.00		
Rents, profits, and privileges		18,505.00		
Licenses		16,716.03		
Fines		3,361.83		
Licenses, Act No. 1189		4,107.50		
Sales of stray animals, Act No. 1189		1,392.58		
Opium certificates, Act No. 1461		185.00		
Total revenues	67,732.84	174,118.59		
Miscellaneous receipts:				
Payments to provinces: Insular appropriations in lieu of land tax, Act No. 1455	22,288.59	21,074.32		
Repayment of loans by municipalities	7,021.50			
Sales of rice, Congressional relief	1,126.30			
Total miscellaneous receipts	30,436.39	21,074.32		
Total debit	133,916.25	202,441.06		
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	31,394.61			
Construction and repair of public buildings	1,229.67			
Roads and bridges	11,299.29			
Contingent expenses	24,955.47			
School building fund, Act No. 1275	15,987.00			
Congressional relief funds: Roads and bridges	1,126.30			
Total expenditures	85,992.34			
Miscellaneous credit:				
Payments to municipalities		188,189.95		
Repayments of loans to Insular Government	11,635.53			
Total miscellaneous credit	11,635.53	188,189.95		
Balance June 30, 1906	36,288.38	14,251.11		
Total credit	133,916.25	202,441.06		

THE PROVINCE OF BENGUET.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	5, 044. 10	619. 85		
Revenues:				
All provincial—				
Registry of property -----	26. 00			
Mining fees -----	239. 00			
Fees, justice of the peace, Act No. 1396 -----	71. 40			
Road tax, Act No. 1396 -----	4, 096. 00			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 1189 -----	619. 50			
Insular refund internal revenue, Act No. 1189 -----	2, 041. 99			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 1189 -----		619. 50		
Insular refund internal revenue, Act No. 1189 -----		762. 01		
All municipal—				
Ownership and transfer of cattle -----		4, 186. 00		
Licenses, Act No. 1189 -----		7. 50		
Township and settlement: Insular refund internal revenue, Act No. 1189 -----	2, 300. 99			
Total revenues -----	9, 394. 88	5, 575. 01		
Miscellaneous receipts:				
Payments to province—				
School building fund, Act No. 1275 -----	1, 226. 93			
General provincial purpose -----	19, 999. 15			
Return of Insular deposits -----	392. 70			
Total miscellaneous receipts -----	21, 618. 78			
Total debit -----	36, 057. 76	6, 194. 86		
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	12, 985. 74			
Construction and repair of public buildings -----	127. 00			
Roads and bridges -----	4, 787. 20			
Contingent expenses -----	6, 782. 72			
School building fund, Act No. 1275 -----	1, 110. 42			
Township and settlement fund -----	390. 11			
Total expenditures -----	26, 182. 19			
Miscellaneous credit: Payments to municipalities -----		6, 118. 86		
Total miscellaneous credit -----		6, 118. 86		
Balance June 30, 1906 -----	9, 874. 57	76. 00		
Total credit -----	36, 057. 76	6, 194. 86		

THE PROVINCE OF BOHOL.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	9, 153. 86	14, 974. 52	30, 346. 27	-----
Revenues:				
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83 -----	1, 029. 00			
Cart -----	95. 68			
Land—				
General -----	4, 087. 88			
Road and bridge -----	15, 200. 44			
Cedula, Act No. 1189 -----	26, 499. 00			
Insular refund of internal revenue, Act No. 1189 -----	22, 889. 16			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83 -----		1, 029. 00		
Cart -----		95. 67		
Land -----		25, 729. 36		
Cedulas, Act No. 1189 -----		26, 499. 00		
Insular refund of internal revenue, Act No. 1189 -----		36, 255. 40		
All municipal—				
Fisheries -----		4, 933. 59		
Ownership and transfer of cattle -----		9, 808. 00		
Rents, profits, and privileges -----		6, 037. 52		
Licenses -----		4, 460. 81		
Fines -----		867. 52		
Licenses, Act No. 1189 -----		5, 395. 50		
Sale of stray animals, Act No. 1147 -----		4. 00		
Total revenues -----	69, 801. 16	121, 115. 37		
Miscellaneous receipts:				
Payments to province—				
Insular appropriation in lieu of land tax, Act No. 1455 -----	3, 259. 29	4, 345. 67		
School building fund, Act No. 1275 -----	12, 000. 00			
School assistance fund, Act No. 797 -----	6, 000. 00			
Loan to province: Congressional relief fund -----	18, 343. 71			
Sales of Congressional relief rice -----	209. 79			
Exchanges of currency -----	48, 376. 44		32, 374. 46	
Total miscellaneous receipts -----	88, 229. 23	4, 345. 67	32, 374. 46	
Total debit -----	167, 184. 25	140, 435. 56	62, 720. 73	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	29, 095. 91			
Construction and repair of public buildings -----	1, 156. 04			
Roads and bridges -----	497. 94			
Contingent expenses -----	11, 539. 03			
School assistance fund, Act No. 797 -----	4, 279. 57			
Total expenditures -----	46, 568. 49			
Miscellaneous credit:				
Exchange of currency -----	24, 928. 38		62, 458. 53	
Payments to municipalities -----		127, 743. 25		
Loans to municipalities -----	17, 443. 50			
Total miscellaneous credit -----	42, 371. 88	127, 743. 25	62, 458. 53	
Balance June 30, 1906 -----	78, 243. 88	12, 692. 31	262. 20	
Total credit -----	167, 184. 25	140, 435. 56	62, 720. 73	

THE PROVINCE OF BULACAN.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905-----	66,496.37	6,099.80	208.44	-----
Revenues:				
All provincial—				
Registry of property-----	299.62			
Mining fees-----	14.00			
Provincial portion of joint provincial-municipal—				
Industrial-----	188.06			
Cedulas, Act No. 83-----	974.00			
Cart-----	164.40			
Land—				
General-----	6,258.61			
Road and bridge-----	3,128.99			
Cedulas, Act No. 1189-----	29,287.00			
Insular refund internal revenue, Act No. 1189-----	14,059.46			
Municipal portion of joint provincial-municipal—				
Industrial-----		188.06		
Cedulas, Act No. 83-----		974.00		
Cart-----		164.40		
Land-----		10,296.57		
Cedulas, Act No. 1189-----		29,287.00		
Insular refund internal revenue, Act No. 1189-----		30,102.45		
All municipal—				
Fisheries-----		621.56		
Ownership and transfer of cattle-----		9,797.00		
Rents, profits, and privileges-----		42,387.98		
Licenses-----		8,949.36		
Fines-----		5,121.67		
Licenses, Act No. 1189-----		4,447.50		
Sales of stray animals, Act No. 1147-----		974.20		
Opium certificates, Act No. 1461-----		165.00		
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189-----	28.19			
Total revenues-----	54,402.33	143,476.75		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455-----	34,742.75	38,120.10		
Roads and bridges, Congressional relief, Act No. 1198-----	60.41			
School building fund, Act No. 1275-----	10,000.00			
Exchanges of currency-----	17,115.03		27,091.43	
Total miscellaneous receipts-----	61,918.19	38,120.10	27,091.43	
Total debit-----	182,816.89	187,696.65	27,299.87	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries-----	48,668.18			
Construction and repair of public buildings-----	2,913.19			
Roads and bridges-----	14,230.38			
Contingent expenses-----	35,008.38		26.79	
School building fund, Act No. 1275-----	32,000.00			
Total expenditures-----	132,820.13		26.79	
Miscellaneous credit:				
Exchanges of currency-----	20,839.25		22,249.55	
Payments to municipalities-----		173,410.24		
Total miscellaneous credit-----	20,839.25	173,410.24	22,249.55	
Balance June 30, 1906-----	29,157.51	14,286.41	5,023.53	
Total credit-----	182,816.89	187,696.65	27,299.87	

THE PROVINCE OF CAGAYAN.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	14,751.34	5,122.08	26,478.97	
Revenues:				
All provincial—				
Registry of property	20.30			
Mining fees	2.00			
Miscellaneous	37.35			
Provincial portion of joint provincial-municipal—				
Industrial	128.50			
Cedulas, Act No. 83	1,719.00			
Cart	908.18			
Land—				
General	11,038.51			
Road and bridge	11,040.57			
Cedulas, Act No. 1189	19,550.50			
Insular refund of internal revenue, Act No. 1189	10,401.23			
Municipal portion of joint provincial-municipal—				
Industrial		128.49		
Cedulas, Act No. 83		1,719.00		
Cart		908.12		
Land		41,953.13		
Cedulas, Act No. 1189		19,550.50		
Insular refund of internal revenue, Act No. 1189		19,683.20		
All municipal—				
Fisheries		3,354.20		69.18
Ownership and transfer of cattle		19,310.15		14.56
Rents, profits, and privileges		14,128.85		246.68
Licenses		5,669.12		77.85
Fines		3,257.14		93.29
Licenses, Act No. 1189		9,283.49		
Sales of stray animals, Act No. 1147		756.75		
Miscellaneous		240.70		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	1,357.01			
Total revenues	56,203.15	139,942.84		501.56
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	11,355.17	21,430.76		
School building fund, Act No. 1275	8,000.00			
Provincial building fund, Act No. 1416	30,000.00			
Exchanges of currency	34,299.09		17,582.93	
Total miscellaneous receipts	83,654.26	21,430.76	17,582.93	
Total debit	154,608.75	166,495.68	44,061.90	501.56
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	32,563.31			
Construction and repair of public buildings	1,068.65			
Roads and bridges	10,285.27			
Contingent expenses	22,764.35			
Non-Christian inhabitants funds	6.20			
Total expenditures	66,687.78			
Miscellaneous credits:				
Exchanges of currency	14,298.15		42,298.52	
Payments to municipalities		154,439.23		501.56
Total miscellaneous credits	14,298.15	154,439.23	42,298.52	501.56
Balance June 30, 1906	73,622.82	12,056.45	1,763.38	
Total credit	154,608.75	166,495.68	44,061.90	501.56

THE PROVINCE OF CAPIZ.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	14,377.80	7,451.00	214.18	331.38
Revenues:				
All provincial—				
Registry of property	1.50			
Prison labor	5.30			
Miscellaneous	7.67			
Provincial portion of joint provincial-municipal—				
Industrial	7.25			
Cedulas, Act No. 83	1,094.00			
Cart	68.50			
Land—				
General	10,338.59			
Road and bridge	5,169.25			
Cedulas, Act No. 1189	20,900.50			
Insular refund of internal revenue, Act No. 1189	20,713.64			
Municipal portion of joint provincial-municipal—				
Industrial		7.25		
Cedulas, Act No. 83		1,094.00		
Cart		68.50		
Land		20,677.10		
Cedulas, Act No. 1189		20,900.50		
Insular refund of internal revenue, Act No. 1189		30,688.20		
All municipal—				
Fisheries		1,618.94		
Ownership and transfer of cattle		5,217.00		
Rents, profits, and privileges		10,375.27		
Licenses		2,518.55		
Fines		852.18		
Licenses, Act No. 1189		1,277.00		
Sales of stray animals, Act No. 1147		1,049.25		
Opium certificates, Act No. 1461		260.00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	382.26			
Total revenues	58,688.46	96,603.74		
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455	8,331.30	11,108.48		
Repayments of loans by municipalities	76.92			
Exchanges of currency	1,780.93	3,835.58	2,142.33	4,654.94
Sales of galvanized iron, Congressional relief	88.00			
Total miscellaneous receipts	10,277.15	14,944.06	2,142.33	4,654.94
Total debit	83,343.41	118,998.80	2,356.51	4,986.32
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	26,361.82			
Construction and repair of public buildings	74.67			
Roads and bridges	6,752.65			
Contingent expenses	17,072.16			
Congressional relief funds: Roads and bridges	197.00			
Total expenditures	50,458.30			
Miscellaneous credit:				
Exchanges of currency	1,647.92	3,580.67	2,315.21	4,986.32
Payments to municipalities		102,795.71		
Repayments of loan to Insular Government	15,000.00			
Payment to Romblon Province, erroneous refund of forestry	1.14	1.14		
Total miscellaneous credit	16,649.06	106,377.52	2,315.21	4,986.32
Balance June 30, 1906	16,236.05	12,621.28	41.30	
Total credit	83,343.41	118,998.80	2,356.51	4,986.32

THE PROVINCE OF CAVITE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	56,956.49	3,966.98		
Revenues:				
All provincial—				
Registry of property	691.67			
Miscellaneous	.82			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	49.00			
Cart	20.17			
Land—				
General	6,247.49			
Road and bridge	3,123.74			
Cedula, Act No. 1189	17,249.00			
Insular refund of internal revenue, Act No. 1189	8,656.35			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		49.00		
Cart		20.15		
Land		12,494.76		
Cedula, Act No. 1189		17,249.00		
Insular refund of internal revenue, Act No. 1189		18,150.26		
All municipal:				
Fisheries		1,720.88		
Ownership and transfer of cattle		4,212.00		
Rents, profits, and privileges		36,776.50		
Licenses		22,143.33		
Fines		8,290.03		
Licenses, Act No. 1189		6,639.91		
Opium certificates, Act No. 1461		370.00		
Sale of stray animals, Act No. 1147		334.55		
Miscellaneous		28.83		
Total revenues	36,038.24	128,479.20		
Miscellaneous receipts:				
Payments to province—				
Congressional relief fund	20,000.00			
Insular appropriation in lieu of land tax, Act No. 1455	18,352.00	24,781.69		
Sales Congressional relief rice	4,017.41			
Exchanges of currency	4,565.31		5,935.17	
Aid municipal schools, Congressional relief		13,877.68		
Total miscellaneous receipts	46,934.72	38,659.37	5,935.17	
Total debit	139,929.45	171,105.55	5,935.17	
CREDIT.				
Expenditures:				
Provincial fund—				
Salaries	30,452.37			
Construction and repair of public buildings	1,145.03			
Roads and bridges	10,829.59			
Contingent expenses	11,588.51			
Congressional relief fund—				
Indang-Naic Road, Act No. 1327	16,140.82			
Construction and repair of public buildings	7,002.34			
Roads and bridges	22,678.53			
Contingent expenses	1,401.19			
Total expenditures	101,238.38			
Miscellaneous credit:				
Exchanges of currency	4,565.31		5,935.17	
Payments to municipalities		158,472.91		
Losses, section 41, Act No. 1402	338.48			
Total miscellaneous credit	4,903.79	158,472.91	5,935.17	
Balance June 30, 1906	33,787.28	12,632.64		
Total credit	139,929.45	171,105.55	5,935.17	

THE PROVINCE OF CEBU.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	107,839.06	21,148.25		
Revenues:				
All provincial—				
Registry of property	291.93			
Mining fees	52.00			
Provincial portion of joint provincial-municipal—				
Industrial	223.77			
Cedulas, Act No. 83	543.00			
Stamps	1.75			
Cart	259.92			
Land—				
General	9,370.79			
Road and bridge	4,686.18			
Cedulas, Act No. 1189	55,100.00			
Insular refund internal revenue, Act No. 1189	57,573.67			
Municipal portion of joint provincial-municipal—				
Industrial		223.74		
Cedulas, Act No. 83		543.00		
Stamps		1.76		
Cart		259.96		
Land		18,751.34		
Cedulas, Act No. 1189		55,100.00		
Insular refund internal revenue, Act No. 1189		88,035.34		
All municipal—				
Fisheries		4,947.39		
Ownership and transfer of cattle		13,731.00		
Rents, profits, and privileges		27,838.46		
Licenses		20,765.58		
Fines		4,711.91		
Licenses		15,739.00		
Sales of stray animals		3.00		
Opium certificates, Act No. 1461		15.00		
Miscellaneous		302.50		
Total revenues	128,103.01	250,968.98		
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax—				
Act No. 1475	6,926.01	9,234.68		
Act No. 1455	14,022.74	18,699.72		
Loan to province, Act No. 1380	25,000.00			
Repayment of loans by municipalities	8,114.38			
Sale of rice, Congressional relief	17.61			
Sales of galvanized iron, Congressional relief	25.84			
Exchanges of currency	24,910.83		32,384.12	
Total miscellaneous receipts	79,017.41	27,934.40	32,384.12	
Total debit	314,959.48	300,051.63	32,384.12	
CREDIT.				
Expenditures:				
Provincial funds—				
Construction and repair of public buildings	5,406.78			
Salaries	61,658.46			
Roads and bridges	21,741.20			
Contingent expenses	41,581.63			
Congressional relief funds: Roads and bridges	149.69			
Total expenditures	130,537.76			
Miscellaneous credit:				
Exchanges of currency	24,910.84		32,384.12	
Payments to municipalities		267,706.32		
Loans to municipalities	19,830.00			
Losses, section 41, Act No. 1402	451.50			
Total miscellaneous credit	45,192.34	267,706.32	32,384.12	
Balance June 30, 1906	139,229.38	32,345.31		
Total credit	314,959.48	300,051.63	32,384.12	

THE PROVINCE OF ILOCOS NORTE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905.....	25,161.45	8,393.08		
Revenues:				
All provincial—				
Registry of property.....	169.43			
Rental of provincial property.....	90.00			
Mining fees.....	62.00			
Prison labor.....	523.95			
Miscellaneous.....	8.38			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83.....	49.00			
Cart.....	607.62			
Land—				
General.....	7,126.82			
Road and bridge.....	3,563.45			
Cedulas, Act No. 1189.....	20,153.00			
Insular refund internal revenue, Act No. 1189.....	8,533.79			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83.....		49.00		
Cart.....		607.63		
Land.....		14,253.66		
Cedulas, Act No. 1189.....		20,153.00		
Insular refund of internal revenue, Act No. 1189.....		22,707.50		
All municipal—				
Fisheries.....		1,513.71		
Ownership and transfer of cattle.....		17,944.00		
Rents, profits, and privileges.....		13,706.80		
Licenses.....		1,718.41		
Fines.....		1,356.99		
Licenses, Act No. 1189.....		1,132.50		
Sales of stray animals, Act No. 1147.....		215.06		
Opium certificates, Act No. 1461.....		140.00		
Miscellaneous.....		187.10		
Non-Christian inhabitants: Ownership and transfer of cattle.....	166.00			
Insular refund of internal revenue, Act No. 1189.....	397.20			
Total revenues.....	41,450.64	96,685.36		
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455.....	6,842.27	9,123.00		
Public contributions school buildings fund.....	621.13			
Repayment of loans by municipalities.....	544.05			
Sales of rice, Congressional relief.....	5.00			
Total miscellaneous receipts.....	8,012.45	9,123.00		
Total debit.....	74,624.54	114,201.44		
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries.....	30,518.91			
Construction and repair of public buildings.....	178.86			
Roads and bridges.....	1,942.93			
Contingent expenses.....	9,769.26			
Congressional relief funds—				
Construction and repair of public buildings.....	1,990.37			
Roads and bridges.....	2,700.88			
Barrio school buildings.....	7,730.53			
Non-Christian inhabitants funds.....	38.00			
Total expenditures.....	54,869.74			
Miscellaneous credits: Payments to municipalities.....		105,419.30		
Total miscellaneous credits.....		105,419.30		
Balance June 30, 1906.....	19,754.80	8,782.14		
Total credit.....	74,624.54	114,201.44		

THE PROVINCE OF ILOCOS SUR.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	21,188.56	10,808.93	173.98	5.05
Revenues:				
All provincial—				
Registry of property	2,780.57			
Rental of provincial property	117.00			
Miscellaneous			20.35	
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	599.00			
Cart	7,782.41			
Land—				
General	18,458.48			
Road and bridge	9,232.77			
Cedulas, Act No. 1189	28,825.00			
Insular refund internal revenue, Act No. 1189	15,458.40			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		599.00		
Cart		7,782.49		
Land		36,874.79		
Cedulas, Act No. 1189		28,647.00		
Insular refund internal revenue, Act No. 1189		29,286.96		
All municipal—				
Fisheries		4,140.14		
Ownership and transfer of cattle		24,746.00		
Rents, profits, and privileges		25,262.18		
Licenses		3,551.78		
Fines		6,913.86		
Licenses, Act No. 1189		5,481.00		
Sales of stray animals, Act No. 1147		264.25		
Opium certificates, Act No. 1461		150.00		
Personal tax, Act No. 387		51.00		
Non-Christian inhabitants—				
Cedulas, Act No. 1189	178.00			
Insular refund internal revenue, Act No. 1189	2,934.92			
Total revenues	86,366.55	173,750.45	20.35	
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	22,004.70	28,991.29		
School buildings fund, Act No. 1275	17,000.00			
Aid to municipality of Santa, Act No. 1406	5,000.00			
Loan to province: Congressional relief funds, Acts Nos. 1076 and 1306	6,000.00			
Amount unapportioned, internal-revenue refunds, Act No. 1426	1,731.52			
Exchanges of currency	24,085.21		32,880.81	
Balance transferred from Abra Province, Act No. 1306	111.02	13.45		
Total miscellaneous receipts	75,932.45	29,004.74	32,880.81	
Total debit	183,487.56	213,564.12	33,075.14	5.05
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	38,682.03			
Construction and repair of public buildings	4,884.85			
Roads and bridges	13,539.98			
Contingent expenses	28,042.53			
School buildings fund, Act No. 1275	5,165.45			
Congressional relief funds—				
Construction and repair of public buildings	2,244.66			
Roads and bridges	3,230.87			
Total expenditures	95,790.37			

THE PROVINCE OF ILOCOS SUR—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT—continued.				
Miscellaneous credits:				
Exchanges of currency	25,291.75		31,310.80	
Payments to municipalities		199,725.28		
Repayments of loans to Insular Government, Act No. 1076	6,666.67			
Loans to municipalities	6,000.00			
Amount unapportioned, internal revenue, Act No. 1426		1,731.52		
Joint provincial-municipal revenue: Refund of industrial tax	56.47	56.47		
Total miscellaneous credits	38,014.89	201,513.27	31,310.80	
Balance June 30, 1906	49,682.30	12,050.85	1,764.34	5.05
Total credit	183,487.56	213,564.12	33,075.14	5.05

THE PROVINCE OF ILOILO.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	74,150.64	11,761.81	9,511.35	842.63
Revenues:				
All provincial—				
Registry of property	1,113.09			
Miscellaneous	35.80			
Provincial portion of joint provincial-municipal—				
Industrial	69.00			
Cedulas, Act No. 83	748.00			
Cart	169.05			
Land—				
General	24,147.30			
Road and bridge	12,233.57			
Cedulas, Act No. 1189	47,871.50			
Insular refund of internal revenue, Act No. 1189	37,873.41			
Municipal portion of joint provincial-municipal—				
Industrial		69.00		
Cedulas, Act No. 83		748.00		
Cart		169.05		
Land		38,384.76		
Cedulas, Act No. 1189		47,871.50		
Insular refund of internal revenue, Act No. 1189		54,822.34		
All municipal—				
Fisheries		5,064.98		
Ownership and transfer of cattle		13,452.78		
Rents, profits, and privileges		61,413.61		
Licenses		27,765.84		
Fines		10,080.28		
Licenses, Act No. 1189		10,212.00		
Sales of estray animals, Act No. 1147		5,344.95		
Opium certificates, Act No. 1461		945.00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	433.47			
Total revenues	124,694.19	276,344.09		

THE PROVINCE OF ILOILO—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	27,194.20	25,469.43		
School buildings fund, Act No. 1275	32,000.00			
Public contributions school buildings fund	21,086.70			
Repayments of loans by municipalities	750.00			
Sales of rice, Congressional relief	16.80			
Exchanges of currency	7,707.45	87.44	3,390.81	
Total miscellaneous receipts	88,755.15	25,556.87	3,390.81	
Total debit	287,599.98	313,662.27	12,902.16	842.63
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	55,057.71		376.41	
Construction and repair of public buildings	14,439.41			
Roads and bridges	36,532.82			
Contingent expenses	58,351.21			
School buildings fund, Act No. 1275	8,223.20			
Congressional relief funds: Roads and bridges	232.76			
Total expenditures	172,837.11		376.41	
Miscellaneous credits:				
Exchanges of currency	2,608.29		9,894.51	113.58
Payments to municipalities		301,403.66		722.96
Total miscellaneous credits	2,608.29	301,403.66	9,894.51	836.54
Balance June 30, 1906	112,154.58	12,258.61	2,631.24	6.09
Total credit	287,599.98	313,662.27	12,902.16	842.63

THE PROVINCE OF ISABELA.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	447.90	2,671.50	7,894.58	
Revenues:				
All provincial—				
Registry of property	3.50			
Medical certificates, Act No. 310	10.00			
Provincial portion of joint provincial-municipal—				
Industrial	11.72			
Cedulas, Act No. 83	160.00			
Land—				
General	12,859.70			
Road and bridge	6,444.75			
Cedulas, Act No. 1189	11,704.50			
Insular refund of internal revenue, Act No. 1189	4,533.78			
Municipal portion of joint provincial-municipal—				
Industrial		11.72		
Cedulas, Act No. 83		160.00		
Land		25,808.77		
Cedulas, Act No. 1189		11,704.50		
Insular refund of internal revenue, Act No. 1189		9,402.95		

THE PROVINCE OF ISABELA—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Revenues—Continued.				
All municipal—				
Fisheries		87. 00		
Ownership and transfer of cattle		10,812. 00		
Rents, profits, and privileges		3,075. 77		
Licenses		1,849. 15		
Fines		1,208. 55		
Licenses, Act No. 1189		4,917. 50		
Sales of stray animals, Act No. 1147		467. 60		
Opium certificates, Act No. 1461		460. 00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	889. 78			
Total revenues	36,617. 73	69,965. 51		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	3,932. 34	5,240. 12		
School buildings fund, Act No. 1275	10,000. 00			
Public contributions school buildings fund	3,876. 26			
Exchanges of currency	11,414. 41		9,832. 24	
Total miscellaneous receipts	29,223. 01	5,240. 12	9,832. 24	
Total debit	66,288. 64	77,877. 13	17,726. 82	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	21,353. 10			
Roads and bridges	1,118. 87			
Contingent expenses	8,136. 51			
Non-Christian inhabitants funds	49. 20			
Total expenditures	30,657. 68			
Miscellaneous credits:				
Exchanges of currency	7,563. 19		14,081. 34	
Payments to municipalities		74,300. 70		
Total miscellaneous credits	7,563. 19	74,300. 70	14,081. 34	
Balance June 30, 1906	28,067. 77	3,576. 43	3,645. 48	
Total credit	66,288. 64	77,877. 13	17,726. 82	

THE PROVINCE OF LAGUNA.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	75,067.27	9,927.75	8,564.60	
Revenues:				
All provincial—				
Registry of property	409.84			
Rental of provincial property	50.00			
Mining fees	32.00			
Miscellaneous	4.51		.61	
Provincial portion of joint provincial-municipal—				
Industrial	34.24			
Cedulas, Act No. 83	919.00			
Cart	359.30			
Land—				
General	25,098.93			
Road and bridge	12,549.77			
Cedulas, Act No. 1189	20,684.00			
Insular refund internal revenue, Act No. 1189	6,613.73			
Municipal portion of joint provincial-municipal—				
Industrial		34.25		
Cedulas, Act No. 83		919.00		
Cart		359.30		
Land		50,198.21		
Cedulas, Act No. 1189		20,684.00		
Insular refund internal revenue, Act No. 1189		20,012.29		
All municipal:				
Fisheries		550.40		
Ownership and transfer of cattle		5,297.98		
Rents, profits, and privileges		37,111.93		
Licenses		6,424.21		
Fines		4,730.29		
Licenses, Act No. 1189		4,917.50		
Sales of stray animals, Act No. 1147		274.50		
Opium certificates, Act No. 1461		160.00		
Cemeteries		53.25		
Miscellaneous		1,266.89		
Total revenues	66,755.32	152,994.00	.61	
Miscellaneous receipts:				
Payments to Province: Insular appropriations in lieu of land tax, Act No. 1455	44,920.87	59,894.55		
Sales of rice, Congressional relief	44.75			
Exchanges of currency	18,548.78		17,119.75	
Total miscellaneous receipts	63,514.40	59,894.55	17,119.75	
Total debit	205,336.99	222,816.30	25,684.96	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	46,133.89			
Construction and repair of public building	440.90			
Roads and bridges	22,536.41			
Contingent expenses	23,963.09			
Congressional relief funds: Contingent expenses	256.66			
Total expenditures	93,330.95			
Miscellaneous credits:				
Exchanges of currency	13,164.31		23,928.20	
Payments to municipalities		207,655.55		
Losses, section 41, Act No. 1402	594.14			
Total miscellaneous credits	13,758.45	207,655.55	23,928.20	
Balance June 30, 1906	98,247.59	15,160.75	1,756.76	
Total credit	205,336.99	222,816.30	25,684.96	

THE PROVINCE OF LA UNION.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	2,681.70	11,315.85	12,829.58	
Revenues:				
All provincial—				
Registry of property	46.70			
Rental of provincial property	392.50			
Registry of medical certificates, Act No. 310	10.00			
Provincial portion of joint provincial-municipal—				
Industrial	2.50			
Cedulas, Act No. 83	160.00			
Cart	1,149.75			
Land—				
General	20,701.92			
Road and bridge	10,350.86			
Cedulas, Act No. 1189	15,669.50			
Insular refund internal revenue, Act No. 1189	9,176.30			
Municipal portion of joint provincial-municipal—				
Industrial		2.50		
Cedulas, Act No. 83		160.00		
Cart		1,149.75		
Land		41,412.18		
Cedulas, Act No. 1189		15,669.50		
Insular refund internal revenue, Act No. 1189		17,879.84		
All municipal:				
Fisheries		2,404.76		
Ownership and transfer of cattle		15,568.00		
Rents, profits, and privileges		12,250.08		
Licenses		2,044.30		
Fines		2,740.51		
Licenses, Act No. 1189		2,860.00		
Sales of stray animals, Act No. 1147		234.54		
Opium certificates, Act No. 1461		35.00		
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189	682.49			
Total revenues	58,342.52	114,419.96		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	14,304.93	19,073.19		
School buildings fund, Act No. 1275	12,000.00			
Repayment of loans by municipalities	468.29			
Sales of rice, Congressional relief	30.83			
Exchanges of currency	10,355.98			
Total miscellaneous receipts	37,160.03	19,073.19		
Total debit	98,184.25	144,809.00	12,829.58	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	32,225.41			
Construction and repair of public buildings	605.42			
Roads and bridges	13,524.03			
Contingent expenses	12,622.38			
Purchase of land	1,395.00			
School-building fund, Act No. 1275	4,065.46			
Congressional relief funds: Construction and repair of public buildings	83.19			
Total expenditures	64,520.89			
Miscellaneous credits:				
Payments to municipalities		117,024.42		
Losses, section 41, Act No. 1402	471.63		37.30	
Exchanges of currency			12,792.28	
Total miscellaneous credits	471.63	117,024.42	12,829.58	
Balance June 30, 1906	33,191.73	27,784.58		
Total credit	98,184.25	144,809.00	12,829.58	

THE PROVINCE OF LEPANTO-BONTOC.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	5,058.00	4,380.12	119.70	
Revenues:				
All provincial—				
Registry of property	76.00			
Rental of provincial property	50.00			
Mining fees	106.00			
Fees, justice of peace, Act No. 1396	25.00			
Road tax, Act No. 1396	7,574.00			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 1189	6,727.50			
Insular refund internal revenue, Act No. 1189	6,262.27			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 1189		6,727.50		
Insular refund internal revenue, Act No. 1189		2,437.30		
All municipal—				
Fisheries		123.75		
Ownership and transfer of cattle		3,445.06		
Rents, profits, and privileges		665.82		
Licenses		334.81		
Fines		264.59		
Licenses, Act No. 1189		400.00		
Opium certificates, Act No. 1461		10.00		
Property tax		3,516.20		
Cedulas, Act No. 387		7.00		
Township and settlement: Insular refund internal revenue, Act No. 1189	7,359.72			
Total revenues	28,180.49	17,932.03		
Miscellaneous receipts:				
Payments to province: General provincial purpose, Act No. 1416	29,250.00			
Exchanges of currency	2,761.13		4,402.27	
Amount unapportioned internal revenue refunds, Act No. 1426	5,714.52			
Total miscellaneous receipts	37,725.65		4,402.27	
Total debit	70,964.14	22,312.15	4,521.97	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	25,556.56			
Construction and repair of public buildings	3,239.57			
Roads and bridges	8,060.72			
Contingent expenses	10,650.88			
Total expenditures	47,507.73			
Miscellaneous credits:				
Exchanges of currency	3,386.29		3,589.47	
Payments to municipalities		15,419.74		
Amount unapportioned internal revenue refunds, Act No. 1426		5,714.52		
Total miscellaneous credits	3,386.29	21,134.26	3,589.47	
Balance June 30, 1906	20,070.12	1,177.89	932.50	
Total credit	70,964.14	22,312.15	4,521.97	

THE PROVINCE OF LEYTE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	20,663.48	19,882.27		
Revenues:				
All provincial—				
Registry of property	198.63			
Prison labor	3,879.71			
Fares provincial launch	285.50			
Provincial portion of joint provincial-municipal—				
Cedula, Act No. 83	1.00			
Cart	421.75			
Land—				
General	7,299.19			
Road and bridge	3,650.48			
Cedulas, Act No. 1189	58,987.50			
Insular refund internal revenue, Act No. 1189	25,006.66			
Municipal portion of joint provincial-municipal—				
Cedula, Act No. 83		1.00		
Cart		421.75		
Land		14,599.09		
Cedulas, Act No. 1189		58,987.50		
Insular refund of internal revenue, Act No. 1189		52,374.90		
All municipal:				
Fisheries		8,622.41		
Ownership and transfer of cattle		8,158.00		
Rents, profits, and privileges		18,844.99		
Licenses		20,647.32		
Fines		5,867.69		
Licenses, Act No. 1189		13,071.50		
Miscellaneous		1,474.50		
Opium certificates, Act No. 1461		1,510.00		
Total revenues	99,730.42	204,580.65		
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455	19,268.34	25,716.03		
Exchanges of currency	3,626.35		5,436.04	
Total miscellaneous receipts	22,894.69	25,716.03	5,436.04	
Total debit	143,288.59	250,178.95	5,436.04	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	56,512.74			
Construction and repair of public buildings	3,958.05			
Roads and bridges	4,814.63			
Contingent expenses	30,657.89			
Maintenance municipal police, Act No. 781	136.00			
Construction of wharf	1,764.55			
Total expenditures	97,843.86			
Miscellaneous credits:				
Exchanges of currency	4,203.60		4,655.64	
Payments to municipalities		228,074.96		
Total miscellaneous credits	4,203.60	228,074.96	4,655.64	
Balance June 30, 1906	41,241.13	22,103.99	780.40	
Total credit	143,288.59	250,178.95	5,436.04	

THE PROVINCE OF MASBATE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	7, 203. 57	883. 66		
Revenues:				
All provincial—				
Registry of property	19. 50			
Mining fees	90. 00			
Miscellaneous	. 01			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	29. 00			
Land—				
General	464. 48			
Road and bridge	464. 37			
Cedulas, Act No. 1189	491. 00			
Insular refund internal revenue, Act No. 1189	975. 48			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		27. 00		
Land		1, 857. 38		
Cedulas, Act No. 1189		491. 00		
Insular refund internal revenue, Act No. 1189		1, 463. 22		
All municipal—				
Fisheries		774. 38		
Ownership and transfer of cattle		2, 848. 00		
Rents, profits, and privileges		254. 56		
Licenses		324. 05		
Fines		236. 50		
Licenses, Act No. 1189		105. 00		
Total revenues	2, 533. 84	8, 381. 09		
Miscellaneous receipts:				
Payment to province: For purpose of repayment of loans, Act No. 1413	5, 000. 00			
Exchanges of currency			1, 125. 25	
Total miscellaneous receipts	5, 000. 00		1, 125. 25	
Total debit	14, 737. 41	9, 214. 75	1, 125. 25	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	4, 104. 09			
Construction and repair of public buildings	21. 34			
Contingent expenses	460. 02			
Congressional relief funds: Construction and repair of public buildings	2, 878. 66			
Total expenditures	7, 464. 11			
Miscellaneous credits:				
Exchanges of currency	865. 55			
Payments to municipalities		8, 066. 02		
Repayment of loan to Insular Government, Act No. 134	5, 000. 00			
Transferred to Sorsogon Province December 31, 1905, Act No. 1413	1, 407. 75	1, 148. 73	1, 125. 25	
Total miscellaneous credits	7, 273. 30	9, 214. 75	1, 125. 25	
Total credit	14, 737. 41	9, 214. 75	1, 125. 25	

January 1, 1906, the Province of Masbate was combined with the Province of Sorsogon under the provisions of Act No. 1413.

THE PROVINCE OF MINDORO.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	6,564.04	7,602.60		
Revenues:				
All provincial—				
Registry of property -----	17.00			
Mining fees -----	34.00			
Fares, provincial launch -----	346.93			
Fees—				
Justice of the peace, Act No. 1396 -----	222.50			
Provincial sheriff, Act No. 176 -----	69.20			
Road tax, Act No. 1396 -----	15,320.00			
Provincial portion of joint provincial-municipal—				
Cart -----	5.50			
Cedulas, Act No. 1189 -----	5,156.50			
Insular refund internal revenue, Act No. 1189 -----	3,547.59			
Municipal portion of joint provincial-municipal—				
Cart -----		5.50		
Cedulas, Act No. 1189 -----		5,156.50		
Insular refund internal revenue, Act No. 1189 -----		2,642.39		
All municipal—				
Fisheries -----		2,390.75		
Ownership and transfer of cattle -----		10,505.00		
Rents, profits, and privileges -----		2,322.03		
Licenses -----		1,717.11		
Fines -----		3,560.90		
Licenses, Act No. 1189 -----		955.00		
Opium certificates, Act No. 1461 -----		45.00		
Cedulas, Act No. 387 -----		522.00		
Cart, Act No. 387 -----		9.00		
Property tax -----		7,184.32		
Township and settlement: Insular refund internal revenue, Act No. 1189 -----	2,687.98			
Total revenues -----	27,407.20	37,015.50		
Miscellaneous receipts:				
Payments to province—				
School-building fund, Act No. 1275 -----	4,998.68			
Construction of piers fund, Act No. 1406 -----	6,000.00			
General provincial purposes, Act No. 1416 -----	41,700.00			
Repayments of loans by municipalities -----	1,000.00			
Total miscellaneous receipts -----	53,698.68			
Total debit -----	87,669.92	44,618.10		
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	26,030.37			
Roads and bridges -----	2,000.00			
Contingent expenses -----	16,126.32			
School-building fund, Act No. 1275 -----	4,998.68			
Construction of piers fund, Act No. 1406 -----	5,502.74			
Congressional relief funds: Construction and repair of public buildings -----	3,255.70			
Total expenditures -----	57,913.81			
Miscellaneous credits:				
Payments to municipalities -----		44,456.35		
All provincial: Deposit in Insular Treasury, amount erroneously certified as miscellaneous provincial revenue -----	3,461.60			
Total miscellaneous credits -----	3,461.60	44,456.35		
Balance June 30, 1906 -----	26,294.51	161.75		
Total credit -----	87,669.92	44,618.10		

THE PROVINCE OF MISAMIS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	25, 117. 48	10, 751. 71		
Revenues:				
All provincial—				
Registry of property	38. 00			
Mining fees	4. 00			
Miscellaneous	10. 00			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	190. 50		1. 12	
Cart	320. 20			
Land—				
General	8, 274. 39			
Road and bridge	4, 137. 25			
Cedulas, Act No. 1189	16, 391. 00			
Insular refund internal revenue, Act No. 1189	5, 798. 62			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		186. 50		
Cart		320. 20		
Land		16, 548. 79		
Cedulas, Act No. 1189		16, 391. 00		
Insular refund internal revenue, Act No. 1189		19, 896. 45		
All municipal—				
Fisheries		1, 190. 71		
Ownership and transfer of cattle		5, 481. 00		
Rents, profits, and privileges		7, 906. 37		
Licenses		7, 232. 57		
Fines		3, 494. 44		
Licenses, Act No. 1189		5, 970. 00		
Sales of stray animals, Act No. 1147		103. 37		
Opium certificates, Act No. 1461		630. 00		
Miscellaneous		167. 50		
Non-Christian inhabitants: Insular refund internal revenue, Act No. 1189	2, 103. 05			
Total revenues	37, 267. 01	85, 518. 90	1. 12	
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455	7, 075. 82	9, 432. 28		
Public contributions school-building fund	270. 00			
Sales of rice, Congressional relief	1, 632. 98			
Sales of galvanized iron, Congressional relief	200. 00			
Exchanges of currency	315. 30		6, 838. 98	
Total miscellaneous receipts	9, 494. 10	9, 432. 28	6, 838. 98	
Total debit	71, 878. 59	105, 702. 89	6, 840. 10	
(CREDIT.				
Balance July 1, 1905			6, 430. 38	
Expenditures:				
Provincial funds—				
Salaries	23, 834. 65			
Construction and repair of public buildings	416. 45			
Roads and bridges	5, 222. 80			
Contingent expenses	12, 839. 14			
School-building fund, Act No. 1275	63. 00			
Congressional relief funds—				
Roads and bridges	996. 32			
Contingent expenses	313. 75			
Total expenditures	43, 686. 11			
Miscellaneous credits:				
Exchanges of currency	5, 802. 36		409. 72	
Payments to municipalities		96, 095. 32		
Total miscellaneous credits	5, 802. 36	96, 095. 32	409. 72	
Balance June 30, 1906	22, 390. 12	9, 607. 57		
Total credit	71, 878. 59	105, 702. 89	6, 840. 10	

THE MORO PROVINCE AND THE FIVE DISTRICTS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	413,689.91	1,093.40	761.33	
Revenues:				
All provincial—				
Registry of property	293.75			
Rental of provincial property	188.00			
Sales of products of trade school	470.90			
Cedulas	20,369.69			
Land, court fees	7.17			
Land	46,936.69			
Moro exchange	2,908.34			
Fines	1,802.00			
Shell-fishing licenses	3,375.00			
Arms permits	1,309.00			
Sales of Chinese tobacco	1,395.20			
Sales of products of San Ramon farm	4,627.70			
Arrastre plant, Jolo, Act No. 1432	2,060.21			
Insular refund of internal revenue, Act No. 1189	80,056.45			
Cedulas, Act No. 1189	26,596.00			
Customs revenue	324,089.46			
All municipal—				
Ownership and transfer of cattle		8,334.00		
Rents, profits, and privileges		15,317.73		
Licenses		51,382.29		
Fines		23,689.75		
Licenses, Act No. 1189		3,532.50		
Opium certificates, Act No. 1461		2,025.00		
Miscellaneous		2,061.59		
Total revenues	516,485.56	106,342.86		
Miscellaneous receipts:				
Forestry refunds due municipalities erroneously charged provincial		2,419.25		
Exchanges of currency	7,231.25		8,608.88	
Total miscellaneous receipts	7,231.25	2,419.25	8,608.88	
Total debit	937,406.72	109,855.51	9,370.21	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries—				
Provincial officials and employees	166,263.20			
Educational	95,843.13			
Construction and repair of public buildings	77,905.63			
Roads and bridges	64,114.59			
Contingent expenses	184,081.19			
Jolo wharf	23,856.57			
Zamboanga wharf	5,313.97			
Congressional relief funds: Roads and bridges	175,639.61			
Total expenditures	793,017.89			
Miscellaneous credits:				
Exchanges of currency	6,699.11		9,343.01	
Forestry refunds due municipalities erroneously charged provincial	2,419.25			
Payments to municipalities		108,076.81		
Total miscellaneous credits	9,118.36	108,076.81	9,343.01	
Balance June 30, 1906	135,270.47	1,778.70	27.20	
Total credit	937,406.72	109,855.51	9,370.21	

THE PROVINCE OF NUEVA ECIJA.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	25,330.42	3,618.27		
Revenues:				
All provincial—				
Registry of property	304.60			
Mining fees	16.00			
Sales of stray animals, Act No. 877	1,763.00			
Miscellaneous	6.10			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	23.00			
Cart	1,724.71			
Land—				
General	8,463.52			
Road and bridge	4,232.16			
Cedulas, Act No. 1189	16,573.00			
Insular refund of internal revenue, Act No. 1189	7,751.26			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		23.00		
Cart		1,724.69		
Land		12,658.76		
Cedulas, Act No. 1189		16,573.00		
Insular refund of internal revenue, Act No. 1189		17,949.01		
All municipal—				
Fisheseries		5,275.03		
Ownership and transfer of cattle		3,758.00		
Rents, profits, and privileges		10,129.14		
Licenses		4,029.66		
Fines		2,579.90		
Licenses, Act No. 1189		3,226.50		
Sales of stray animals, Act No. 1147		2,839.00		
Opium certificates, Act No. 1461		160.00		
Cemeteries		47.50		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	116.14			
Total revenues	40,973.49	80,973.19		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	15,874.98	16,073.90		
School-building fund, Act No. 1275	8,000.00			
Public contributions school buildings fund	2,000.00			
Exchanges of currency	1,411.84		1,835.40	
Total miscellaneous receipts	27,286.82	16,073.90	1,835.40	
Total debit	93,590.73	100,665.36	1,835.40	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	24,134.63			
Construction and repair of public buildings	1,570.83			
Roads and bridges	10,026.72			
Contingent expenses	23,221.15			
School-building fund, Act No. 1275	2,019.76			
Congressional relief funds—				
Salaries	25.00			
Construction and repair of public buildings	1,164.60			
Roads and bridges	43.58			
Contingent expenses	99.43			
Total expenditures	62,305.70			
Miscellaneous credits:				
Exchanges of currency	1,411.84		1,835.40	
Payments to municipalities		93,202.02		
Total miscellaneous credits	1,411.84	93,202.02	1,835.40	
Balance June 30, 1906	29,873.19	7,463.34		
Total credit	93,590.73	100,665.36	1,835.40	

THE PROVINCE OF NUEVA VIZCAYA.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	6,036.32	4,044.67	51.91	
Revenues:				
All provincial—				
Road tax, Act No. 1396	7,416.00			
Fees, justice of the peace	56.00			
Provincial portion of joint provincial-municipal—				
Cart, Act No. 1396	124.75			
Cedulas, Act No. 1189	2,700.00			
Insular refund of internal revenue, Act No. 1189	5,614.79			
Municipal portion of joint provincial-municipal—				
Cart, Act No. 1396		124.75		
Cedulas, Act No. 1189		2,700.00		
Insular refund of internal revenue, Act No. 1189		865.35		
All municipal—				
Fisheries		.51		
Ownership and transfer of cattle		1,220.00		
Rents, profits, and privileges		1,109.54		
Licenses		635.33		
Fines		181.90		
Licenses, Act No. 1189		236.00		
Cedulas, Act No. 387		16.00		
Cart, Act No. 387		596.75		
Property tax, Act No. 387		1,466.89		
Township and settlement: Insular refund of internal revenue, Act No. 1189	7,556.87			
Total revenues	23,468.41	9,153.02		
Miscellaneous receipts:				
Payments to province—				
School-building fund, Act No. 1275	500.00			
Padre Juan Villaverde trail, Act No. 920	3,910.31			
General provincial purposes	17,500.00			
Exchanges of currency	357.85		413.30	
Total miscellaneous receipts	22,268.16		413.30	
Total debit	51,772.89	13,197.69	465.21	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	13,611.75			
Construction and repair of public buildings	3,036.30			
Roads and bridges	9,287.35			
Contingent expenses	7,663.35			
School-building fund, Act No. 1275	391.45			
Provincial government building fund, Act No. 831	5,848.50			
Township and settlement fund	425.00			
Total expenditures	40,263.70			
Miscellaneous credits:				
Exchanges of currency	317.90		465.21	
Payments to municipalities		10,237.33		
Total miscellaneous credits	317.90	10,237.33	465.21	
Balance June 30, 1906	11,191.29	2,960.36		
Total credit	51,772.89	13,197.69	465.21	

THE PROVINCE OF OCCIDENTAL NEGROS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	59,898.57	21,772.95	563.73	
Revenues:				
All provincial—				
Registry of property	2,151.72			
Prison labor	123.50			
Sales of stray animals, Act No. 877	444.00			
Mining fees	4.00			
Miscellaneous	97.00			
Provincial portion of joint provincial-municipal—				
Industrial	21.72			
Cedulas, Act No. 83	382.16			
Cart	1,777.22			
Land—				
General	20,037.83			
Road and bridge	10,018.91			
Cedulas, Act No. 1189	41,232.00			
Insular refund of internal revenue, Act No. 1189	27,651.01			
Municipal portion of joint provincial-municipal—				
Industrial		21.70		
Cedulas, Act No. 83		36.00		
Cart		1,777.07		
Land		37,539.37		
Cedulas, Act No. 1189		41,232.00		
Insular refund of internal revenue, Act No. 1189		41,047.47		
All municipal—				
Fisheries		4,319.14		
Ownership and transfer of cattle		18,754.00		
Rents, profits, and privileges		20,950.84		
Licenses		4,126.06		
Fines		3,513.40		
Licenses, Act No. 1189		8,091.00		
Opium certificates, Act No. 1461		455.00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	466.56			
Total revenues	104,407.63	181,863.05		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	26,005.15	31,864.08		
School-building fund, Act No. 1275	8,000.00			
Public contributions, school-building fund	6,394.35			
Repayments of loans by municipalities	541.66			
Sales of rice, Congressional relief	1,037.50			
Exchanges of currency	2,454.33		4,040.93	
Total miscellaneous receipts	44,432.99	31,864.08	4,040.93	
Total debit	208,739.19	235,500.08	4,604.66	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	41,591.22			
Construction and repair of public buildings	255.52			
Roads and bridges	11,417.93			
Contingent expenses	43,840.61		7.00	
School-building fund, Act No. 1275	50.00			
Congressional relief funds—				
Salaries	22.00			
Construction and repair of public buildings	1,642.56			
Roads and bridges	199.86			
Contingent expenses	1,989.82			
Total expenditures	101,009.52		7.00	

THE PROVINCE OF OCCIDENTAL NEGROS—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT—continued.				
Miscellaneous credits:				
Exchanges of currency	3, 108. 30		3, 190. 61	
Payments to municipalities		212, 619. 34		
Repayments of loans to Insular Government	4, 000. 00			
Refund of advances, Act No. 799	2, 625. 02			
Total miscellaneous credits	9, 733. 32	212, 619. 34	3, 190. 61	
Balance June 30, 1906	97, 996. 35	22, 880. 74	1, 407. 05	
Total credit	208, 739. 19	235, 500. 08	4, 604. 66	

THE PROVINCE OF ORIENTAL NEGROS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	24, 316. 47	11, 352. 86	20, 486. 97	
Revenues:				
All provincial—				
Registry of property	177. 84			
Miscellaneous	16. 75		. 16	
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	770. 00			
Cart	42. 50			
Land—				
General	11, 568. 92			
Road and bridge	5, 784. 63			
Cedulas, Act No. 1189	22, 015. 50			
Insular refund of internal revenue, Act No. 1189	17, 350. 82			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		770. 00		
Cart		42. 50		
Land		21, 539. 29		
Cedulas, Act No. 1189		22, 015. 50		
Insular refund of internal revenue, Act No. 1189		25, 454. 69		
All municipal—				
Fisheries		1, 156. 70		
Ownership and transfer of cattle		6, 463. 00		
Rents, profits, and privileges		4, 447. 22		
Licenses		1, 580. 09		
Fines		1, 367. 35		
Licenses, Act No. 1189		5, 700. 00		
Sales of stray animals, Act No. 1147		96. 00		
Opium certificates, Act No. 1461		60. 00		
Miscellaneous		14. 00		
Non-Christian inhabitants: Insular refund of internal revenue	1, 679. 86			
Total revenues	59, 406. 82	90, 706. 34	. 16	
Miscellaneous receipts:				
Payments to province—				
Insular appropriation in lieu of land tax, Act No. 1455	8, 247. 36	10, 512. 28		
School-building fund, Act No. 1275	6, 000. 00			
Loan to province, Act No. 1018	20, 000. 00			
Repayments of loans by municipalities	482. 50			
Exchanges of currency	32, 555. 73		21, 221. 90	
Sales of galvanized iron, Congressional relief	501. 79			
Total miscellaneous receipts	67, 787. 38	10, 512. 28	21, 221. 90	
Total debit	151, 510. 67	112, 571. 48	41, 709. 03	

THE PROVINCE OF ORIENTAL NEGROS—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	28,558.43			
Construction and repair of public buildings	4,086.78			
Roads and bridges	7,042.02			
Contingent expenses	12,237.17			
Congressional relief funds—				
Salaries	266.66			
Construction and repair of public buildings	720.09			
Roads and bridges	3,859.85			
Contingent expenses	30.41			
Total expenditures	56,801.41			
Miscellaneous credits:				
Exchanges of currency	16,324.48		41,709.03	
Payments to municipalities		102,904.00		
Total miscellaneous credits	16,324.48	102,904.00	41,709.03	
Balance June 30, 1906	78,384.78	9,667.48		
Total credit	151,510.67	112,571.48	41,709.03	

THE PROVINCE OF PALAWAN.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	4,565.81	3,874.70		
Revenues:				
All provincial—				
Prison labor	67.42			
Fees justice of peace	141.40			
Road tax, Act No. 1396	1,798.00			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 1189	2,809.00			
Insular refund internal revenue, Act No. 1189	2,376.37			
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 1189		2,759.50		
Insular refund internal revenue, Act No. 1189		4,112.88		
All municipal—				
Fisheries		329.50		
Ownership and transfer of cattle		5,261.00		
Rents, profits, and privileges		726.56		
Licenses		383.00		
Fines		992.79		
Licenses, Act No. 1189		155.00		
Property tax		1,944.21		
Cedulas		14.00		
Township and settlement—				
Insular refund internal revenue, Act No. 1189	694.18			
Cedulas, Act No. 1189	49.50			
Opium certificates, Act No. 1461	10.00			
Total revenues	7,945.87	16,678.44		

THE PROVINCE OF PALAWAN—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Miscellaneous receipts:				
Payments to province—				
School-building fund, Act No. 1275	4,000.00			
Cancellation of loans to province, Act No. 1361	20,615.38			
General provincial purpose, Act No. 1416	12,500.00			
School fund, Act No. 1361	1,660.00			
Purchase of sailboat, Act No. 1478	9,000.00			
Exchanges of currency	578.96		1,363.74	
Amount unapportioned internal revenue	443.41			
Total miscellaneous receipts	48,797.75		1,363.74	
Total debit	61,309.43	20,553.14	1,363.74	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	7,450.00			
Construction and repair of public buildings	94.60			
Contingent expenses	9,477.80			
School-building fund, Act No. 1275	3,682.63			
School fund, Act No. 1361	403.18			
Purchase of sailboat, Act No. 1478	3,000.00			
Total expenditures	24,108.21			
Miscellaneous credits:				
Exchanges of currency	1,049.01		752.65	
Payments to municipalities		15,773.84		
Repayment of loans to Insular Government, Act No. 1361	20,615.38			
Amount unapportioned internal revenue		443.41		
Total miscellaneous credits	21,664.39	16,217.25	752.65	
Balance June 30, 1906	15,536.83	4,335.89	611.09	
Total credit	61,309.43	20,553.14	1,363.74	

THE PROVINCE OF PAMPANGA.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	114,129.51	12,047.42		
Revenues:				
All provincial: Registry of property	462.87			
Provincial portion of joint provincial-municipal—				
Cart	1,720.88			
Land—				
General fund	7,697.09			
Road and bridge fund	3,848.75			
Cedulas, Act No. 1189	24,107.50			
Insular refund of internal revenue, Act No. 1189	20,088.16			
Municipal portion of joint provincial-municipal—				
Cart		1,720.87		
Land		14,134.09		
Cedulas, Act No. 1189		24,107.50		
Insular refund of internal revenue, Act No. 1189		30,057.68		

THE PROVINCE OF PAMPANGA—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Revenues—Continued.				
All municipal—				
Fisheries		1,832.35		
Ownership and transfer of cattle		16,286.00		
Rents, profits, and privileges		20,097.79		
Licenses		5,930.23		
Fines		2,271.24		
Licenses, Act No. 1189		4,229.50		
Opium certificates, Act No. 1461		400.00		
Sales of stray animals, Act No. 1147		502.00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	74.57			
Total revenues	57,999.82	121,569.25		
Miscellaneous receipts:				
Payments to provinces—				
Insular appropriation in lieu of land tax, Act No. 1455	47,214.75	56,916.78		
School-building fund, Act No. 1275	12,000.00			
Public contributions school-building fund	17,409.78			
Repayments of loans by municipalities	1,750.00			
Exchanges of currency	4,339.75		5,641.60	
Sales of galvanized iron, Congressional relief	1,115.52			
Total miscellaneous receipts	83,829.80	56,916.78	5,641.60	
Total debit	255,959.13	190,533.45	5,641.60	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	47,928.91			
Construction and repair of public buildings	5,628.13			
Roads and bridges	21,159.09			
Contingent expenses	24,962.41			
Purchase of land	4,424.15			
School-building funds, Act No. 1275	250.00			
Congressional relief funds: Roads and bridges	1,115.52			
Total expenditures	105,468.21			
Miscellaneous credits:				
Exchanges of currency	4,339.71		5,641.60	
Payments to municipalities		173,152.72		
Joint provincial-municipal revenue: Refund of industrial tax	144.30	144.29		
Total miscellaneous credits	4,484.01	173,297.01	5,641.60	
Balance June 30, 1906	146,006.91	17,236.44		
Total credit	255,959.13	190,533.45	5,641.60	

THE PROVINCE OF PANGASINAN.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	96,780.46	32,188.56	26,480.38	-----
Revenues:				
All provincial—				
Registry of property -----	9,354.23	-----	-----	-----
Mining fees -----	18.00	-----	-----	-----
Prison labor -----	3.50	-----	-----	-----
Miscellaneous -----	42.08	-----	-----	-----
Provincial portion of joint provincial-municipal—				
Industrial -----	57.20	-----	-----	-----
Cedulas, Act No. 83 -----	2,521.00	-----	-----	-----
Cart -----	7,973.86	-----	-----	-----
Land—				
General -----	12,570.74	-----	-----	-----
Road and bridge -----	6,360.99	-----	-----	-----
Cedulas, Act No. 1189 -----	53,013.50	-----	-----	-----
Insular refund of internal revenue, Act No. 1189 -----	39,728.60	-----	-----	-----
Municipal portion of joint provincial-municipal—				
Industrial -----	-----	57.20	-----	-----
Cedulas, Act No. 83 -----	-----	2,521.00	-----	-----
Cart -----	-----	7,973.84	-----	-----
Land -----	-----	24,939.51	-----	-----
Cedulas, Act No. 1189 -----	-----	53,013.50	-----	-----
Insular refund of internal revenue, Act No. 1189 -----	-----	59,362.95	-----	-----
All municipal—				
Fisheries -----	-----	10,424.86	-----	-----
Ownership and transfer of cattle -----	-----	28,080.00	-----	-----
Rents, profits, and privileges -----	-----	45,900.41	-----	-----
Licenses -----	-----	15,970.87	-----	-----
Fines -----	-----	15,285.71	-----	-----
Licenses, Act No. 1189 -----	-----	13,302.09	-----	-----
Sales of stray animals, Act No. 1147 -----	-----	5,985.59	-----	-----
Opium certificates, Act No. 1461 -----	-----	635.00	-----	-----
Miscellaneous -----	-----	1,341.02	-----	-----
Non-Christian inhabitants: Insular refund of internal revenue -----	229.94	-----	-----	-----
Total revenues -----	131,873.64	284,793.55	-----	-----
Miscellaneous receipts:				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455 -----	39,300.14	50,616.26	-----	-----
Repayments of loans by municipalities -----	500.00	-----	-----	-----
Payment by Zambales Province, balance due annexed municipalities -----	-----	52.74	-----	-----
Exchanges of currency -----	62,486.33	-----	56,337.60	18.88
Total miscellaneous receipts -----	102,286.47	50,669.00	56,337.60	18.88
Total debit -----	330,940.57	367,651.11	82,817.98	18.88
CREDIT.				
Balance July 1, 1905 -----	-----	-----	-----	14.42
Expenditures:				
Provincial funds—				
Salaries -----	55,812.11	-----	-----	-----
Construction and repair of public buildings -----	14,127.22	-----	-----	-----
Roads and bridges -----	74,116.13	-----	-----	-----
Contingent expenses -----	60,044.52	-----	25.00	-----
Total expenditures -----	204,099.98	-----	25.00	14.42
Miscellaneous credits:				
Exchanges of currency -----	43,336.57	14.52	80,986.97	-----
Payments to municipalities -----	-----	334,197.97	-----	-----
Loans to municipalities -----	500.00	-----	-----	-----
Total miscellaneous credits -----	43,836.57	334,212.49	80,986.97	-----
Balance June 30, 1906 -----	83,004.02	33,438.62	1,806.01	4.46
Total credit -----	330,940.57	367,651.11	82,817.98	18.88

THE PROVINCE OF RIZAL.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	37,430.18	7,948.20		
Revenues:				
All provincial—				
Registry of property	428.61			
Miscellaneous	27.72			
Provincial portion of joint provincial-municipal—				
Industrial	15.87			
Cedulas, Act No. 83	126.00			
Cart	279.90			
Land—				
General	14,099.54			
Road and bridge	6,912.25			
Cedulas, Act No. 1189	19,400.50			
Insular refund of internal revenue, Act No. 1189	13,549.55			
Municipal portion of joint provincial-municipal—				
Industrial		16.23		
Cedulas, Act No. 83		127.00		
Cart		279.75		
Land		17,469.11		
Cedulas, Act No. 1189		19,400.50		
Insular refund of internal revenue, Act No. 1189		20,159.91		
All municipal—				
Fisheries		3,653.41		
Ownership and transfer of cattle		3,634.00		
Rents, profits, and privileges		44,983.23		
Licenses		17,828.09		
Fines		6,589.36		
Licenses, Act No. 1189		14,492.50		
Sales of stray animals, Act No. 1147		961.57		
Opium certificates, Act No. 1461		275.00		
Cemeteries		45.50		
Franchise tax, Act No. 1112		1,614.89		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	164.41			
Total revenues	65,004.35	151,530.05		
Miscellaneous:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	22,978.28	27,131.50		
School-building fund, Act No. 1275	7,000.00			
Reimbursement of taxes deposited in Insular Treasury, Act No. 436	758.94			
Public contributions, school-building fund	8,000.00			
Repayment of loans by municipalities	664.71			
Exchanges of currency	724.62		942.00	
Total miscellaneous receipts	40,126.55	27,131.50	942.00	
Total debit	132,561.08	186,609.75	942.00	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	35,187.92			
Construction and repair of public buildings	777.94			
Roads and bridges	8,001.08			
Contingent expenses	25,061.72			
School-building fund, Act No. 1275	13,537.70			
Congressional relief funds—				
Construction and repair of public buildings	375.06			
Roads and bridges	82.39			
Contingent expenses	14.00			
Total expenditures	83,037.81			

THE PROVINCE OF RIZAL—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT—continued.				
Miscellaneous credits:				
Exchanges of currency	724.62		942.00	
Payments to municipalities		172,412.07		
Repayments of loans to Insular Government	5,000.00			
Total miscellaneous credits	5,724.62	172,412.07	942.00	
Balance June 30, 1906	43,798.65	14,197.68		
Total credit	132,561.08	186,609.75	942.00	

THE PROVINCE OF ROMBLON.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	17,964.62	1,446.61	306.04	
Revenues:				
All provincial: Registry of property	8.50			
Provincial portion of joint provincial-municipal—				
Industrial	13.13			
Cedulas, Act No. 83	940.00			
Cart	22.50			
Land—				
General	1,596.92			
Road and bridge	798.41			
Cedulas, Act No. 1189	6,552.00			
Insular refund of internal revenue, Act No. 1189	4,185.60			
Municipal portion of joint provincial-municipal—				
Industrial		13.12		
Cedulas, Act No. 83		940.00		
Cart		22.50		
Land		2,732.76		
Cedulas, Act No. 1189		6,552.00		
Insular refund of internal revenue, Act No. 1189		7,116.87		
All municipal—				
Fisheries		380.67		
Ownership and transfer of cattle		4,446.00		
Rents, profits, and privileges		4,022.75		
Licenses		1,201.56		
Fines		1,447.69		
Licenses, Act No. 1189		571.50		
Sales of estray animals, Act No. 1147		117.20		
Opium certificates, Act No. 1461		140.00		
Total revenues	14,117.06	29,704.62		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	3,003.70	3,212.86		
School-building fund, Act No. 1275	8,000.00			
Exchanges of currency	345.32		432.30	
Received from Capiz Province, erroneous refund of forestry	1.14	1.14		
Total miscellaneous receipts	11,350.16	3,214.00	432.30	
Total debit	43,431.84	34,365.23	738.34	

THE PROVINCE OF ROMBLON—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	10,908.60			
Construction and repair of public buildings	331.29			
Contingent expenses	4,218.13			
School-building fund, Act No. 1275	7,788.64			
Congressional relief funds—				
Construction and repair of public buildings	76.35			
Contingent expenses	113.50			
Total expenditures	23,436.51			
Miscellaneous credits:				
Exchanges of currency	332.32		440.34	
Payments to municipalities		31,987.21		
Total miscellaneous credits	332.32	31,987.21	440.34	
Balance June 30, 1906	19,663.01	2,378.02	298.00	
Total credit	43,431.84	34,365.23	738.34	

THE PROVINCE OF SAMAR.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	13,736.81	14,254.64	184.10	
Revenues:				
All provincial—				
Registry of property	170.80			
Fares provincial launch	1,473.12			
Miscellaneous	276.60			
Provincial portion of joint provincial-municipal—				
Cart	34.17			
Land—				
General	8,581.73			
Road and bridge	4,290.75			
Cedulas, Act No. 1189	29,497.00			
Insular refund of internal revenue, Act No. 1189	17,724.08			
Municipal portion of joint provincial-municipal—				
Cart		34.17		
Land		17,163.35		
Cedulas, Act No. 1189		29,497.00		
Insular refund of internal revenue, Act No. 1189		35,806.58		
All municipal—				
Fisheries		3,767.62		
Ownership and transfer of cattle		3,324.50		
Rents, profits, and privileges		2,740.79		
Licenses		11,155.35		
Fines		3,595.11		
Licenses, Act No. 1189		1,672.00		
Miscellaneous		343.00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	46.72			
Total revenues	62,094.97	109,099.47		

THE PROVINCE OF SAMAR—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	9,279.27	12,372.14		
School-building fund, Act No. 1406	2,000.00			
Loan to province, Act No. 1389	25,000.00			
Repayments of loans by municipalities	125.00			
Exchanges of currency	1,864.28		2,327.21	
Total miscellaneous receipts	38,268.55	12,372.14	2,327.21	
Total debit	114,100.33	135,726.25	2,511.31	
CREDIT.				
Expenditures:				
Provincial—				
Salaries	41,629.39			
Construction and repair of public buildings	106.05			
Roads and bridges	2,064.84			
Contingent expenses	46,735.29		39.00	
Maintenance of municipal police, Act No. 781	350.00			
Congressional relief funds: Roads and bridges	666.76			
Total expenditures	91,552.33		39.00	
Miscellaneous credits:				
Exchanges of currency	1,789.29		2,421.76	
Payments to municipalities		115,857.11		
Loans to municipalities	1,500.00			
Joint provincial-municipal revenue: Refund of industrial tax	1.92	1.92		
Total miscellaneous credits	3,291.21	115,859.03	2,421.76	
Balance June 30, 1906	19,256.79	19,867.22	50.55	
Total credit	114,100.33	135,726.25	2,511.31	

THE PROVINCE OF SORSOGON.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	39,761.22	7,573.50		
Sorsogon:				
Revenues—				
All provincial—				
Registry of property	244.57			
Rental of provincial property	180.00			
Mining fees	50.40			
Miscellaneous	106.12			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	722.60			
Land—				
General	2,785.59			
Road and bridge	1,474.78			
Cedulas, Act No. 1189	16,131.10			
Insular refund of internal revenue, Act No. 1189	8,310.80			

THE PROVINCE OF SORSOGON—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Sorsogon—Continued.				
Revenues—Continued.				
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83—		731.00		
Land—		7,427.62		
Cedulas, Act No. 1189—		19,360.00		
Insular refund of internal revenue, Act No. 1189—		20,642.26		
All municipal—				
Fisheries—		5,568.22		
Ownership and transfer of cattle—		3,153.00		
Rents, profits, and privileges—		18,336.35		
Licenses—		13,610.62		
Fines—		6,334.45		
Licenses, Act No. 1189—		10,695.00		
Opium certificates, Act No. 1461—		720.00		
Miscellaneous—		137.15		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189—	2.79			
Total revenues (Sorsogon) ———	30,008.75	106,715.67		
Balance subprovince Masbate January 1, 1906—	1,407.75	1,148.73	1,125.25	
Subprovince of Masbate:				
Revenues, January 1 to June 30, 1906—				
All provincial: Mining fees—	117.60			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83—	8.40			
Land—				
General—	382.68			
Road and bridge—	382.62			
Cedulas Act No. 1189—	3,228.90			
Insular refund of internal revenue, Act No. 1189—	1,642.94			
Total revenues (subprovince of Masbate) ———	5,763.14			
Sorsogon:				
Miscellaneous receipts—				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455—	17,973.08	29,503.99		
School-building fund, Act No. 1275—	12,000.00			
Public contributions to school-building fund—	5,661.11			
Total miscellaneous receipts (Sorsogon) ———	35,634.19	29,503.99		
Subprovince of Masbate:				
Miscellaneous receipts, January 1 to June 30, 1906—				
Payments to province: Insular appropriations in lieu of land tax, Act No. 1455—	2,401.24			
Exchanges of currency—	865.58			
Total miscellaneous receipts (subprovince of Masbate) ———	3,266.82			
Total debit ———	115,841.87	144,941.89	1,125.25	

THE PROVINCE OF SORSOGON—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT.				
Sorsogon:				
Expenditures—				
Provincial funds—				
Salaries	36,808.43			
Construction and repair of public buildings	36.80			
Roads and bridges	6,167.80			
Contingent expenses	13,435.39			
School-building fund, Act No. 1275	18,726.49			
Total expenditures (Sorsogon)	75,174.91			
Subprovince of Masbate:				
Expenditures, January 1 to June 30, 1906—				
Provincial funds—				
Salaries	1,900.10			
Contingent expenses	3,040.19			
Total expenditures (subprovince of Masbate)	4,940.29			
Sorsogon:				
Miscellaneous credits: Payments to municipalities		122,502.95		
Total miscellaneous credits (Sorsogon)		122,502.95		
Subprovince of Masbate:				
Miscellaneous credits, January 1 to June 30, 1906: Exchanges of currency			1,125.25	
Total miscellaneous credits (subprovince of Masbate)			1,125.25	
Balance June 30, 1906:				
Sorsogon	30,229.25	22,438.94		
Subprovince of Masbate	5,497.42			
Total credit	115,841.87	144,941.89	1,125.25	

THE PROVINCE OF SURIGAO.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	22,070.73	7,365.58	1,847.35	
Revenues:				
All provincial—				
Registry of property	82.02			
Rental of provincial property	440.00			
Fares provincial launch	28.45			
Miscellaneous	19.23			
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	641.00			
Land—				
General	3,731.80			
Road and bridge	1,876.05			
Cedulas, Act No. 1189	12,025.00			
Insular refund of internal revenue, Act No. 1189	7,654.64			

THE PROVINCE OF SURIGAO—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Revenues—Continued.				
Municipal portion of joint provincial-municipal—				
Cedulas, Act No. 83		645.00		
Land		7,415.01		
Cedulas, Act No. 1189		12,025.00		
Insular refund of internal revenue, Act No. 1189		14,410.35		
All municipal—				
Fisheries		511.55		
Ownership and transfer of cattle		4,209.00		
Rents, profits, and privileges		1,477.91		
Licenses		1,677.85		
Fines		1,941.50		
Licenses, Act No. 1189		390.00		
Opium certificates, Act No. 1461		645.00		
Miscellaneous		3,515.75		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	1,073.91			
Total revenues	27,572.10	48,863.92		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	6,701.90	8,717.63		
School-building fund, Act No. 1275	16,000.00			
Return seized funds deposited in Insular Treasury April 29, 1900	4,111.60			
Exchanges of currency	1,592.50		1,055.72	
Public contributions to school-building fund	9,920.98			
Total miscellaneous receipts	38,326.98	8,717.63	1,055.72	
Total debit	87,969.81	64,947.13	2,903.07	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	19,437.02			
Construction and repair of public buildings	1,841.30			
Roads and bridges	156.74			
Contingent expenses	12,969.14			
School-building fund, Act No. 1275	238.72			
Total expenditures	34,642.92			
Miscellaneous credits:				
Exchanges of currency	811.84		1,957.35	
Payments to municipalities		60,175.63		
Repayments of loans to Insular Government	4,000.00			
Total miscellaneous credits	4,811.84	60,175.63	1,957.35	
Balance June 30, 1906	48,515.05	4,771.50	945.72	
Total credit	87,969.81	64,947.13	2,903.07	

THE PROVINCE OF TARLAC.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	19,717.63	3,911.46		
Revenues:				
All provincial—				
Registry of property	409.45			
Miscellaneous	.33		0.02	
Provincial portion of joint provincial-municipal—				
Cedulas, Act No. 83	577.00			
Cart	3,357.06			
Land—				
General	5,035.08			
Road and bridge	2,517.74			
Cedulas, Act No. 1189	18,625.50			
Insular refund internal revenue, Act No. 1189	11,310.34			
Municipal portion of joint provincial-municipal—				
Industrial		24.74		
Cedulas, Act No. 83		577.00		
Cart		3,357.03		
Land		9,682.94		
Cedulas, Act No. 1189		18,625.50		
Insular refund internal revenue, Act No. 1189		18,033.24		
All municipal—				
Fisheries		4,349.26		
Ownership and transfer of cattle		9,905.20		
Rents, profits, and privileges		12,416.27		
Licenses		4,807.20		
Fines		4,132.02		
Licenses, Act No. 1189		5,162.84		
Opium certificates, Act No. 1461		260.00		
Sales of stray animals, Act. 1147		2,933.35		
Miscellaneous		450.80		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	161.25			
Total revenues	41,993.75	94,717.39	.02	
Miscellaneous receipts:				
Payments to province—				
Insular appropriation in lieu of land tax, Act No. 1455	11,351.45	14,228.21		
Construction of dike, Act No. 1406	16,000.00			
Loans to province	50,000.00			
Public contributions, Tarlac dike fund	3,546.54			
Exchanges of currency	3,917.53		7,694.48	
Total miscellaneous receipts	84,815.52	14,228.21	7,694.48	
Total debit	146,526.90	112,857.06	7,694.50	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	27,058.49			
Construction and repair of public buildings	2,053.80			
Roads and bridges	7,728.42			
Contingent expenses	16,652.02			
Tarlac dike fund	6,662.75			
Total expenditures	60,155.48			
Miscellaneous credits:				
Exchange of currency	5,918.75		5,092.30	
Payments to municipalities		104,238.17		
Losses, section 41, Act No. 1402	67.90			
Provincial portion of joint provincial-municipal refund of industrial tax	15.32			
Total miscellaneous credits	6,001.97	104,238.17		
Balance June 30, 1906	80,369.45	8,618.89	2,602.20	
Total credit	146,526.90	112,857.06	7,694.50	

THE PROVINCE OF TAYABAS.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	83, 180. 89	36, 082. 74	9, 175. 87	46. 71
Revenues:				
All provincial—				
Registry of property -----	74. 55			
Mining fees -----	16. 00			
Miscellaneous -----			. 45	
Provincial portion of joint provincial-municipal—				
Industrial -----	131. 21			
Cedulas, Act No. 83 -----	450. 00			
Cart -----	118. 15			
Land—				
General -----	24, 124. 68			
Road and bridge -----	12, 062. 34			
Cedulas, Act No. 1189 -----	23, 416. 00			
Insular refund of internal revenue, Act No. 1189 -----	9, 111. 92			
Municipal portion of joint provincial-municipal—				
Industrial -----		130. 71		
Cedulas, Act No. 83 -----		450. 00		
Cart -----		118. 15		
Land -----		48, 200. 87		
Cedulas, Act No. 1189 -----		23, 416. 00		
Insular refund of internal revenue, Act No. 1189 -----		27, 381. 20		
All municipal—				
Fisheries -----		3, 453. 03		
Ownership and transfer of cattle -----		20, 190. 00		
Rents, profits, and privileges -----		14, 652. 78		
Licenses -----		13, 449. 66		
Fines -----		7, 479. 44		
Licenses, Act No. 1189 -----		7, 490. 00		
Sales of stray animals, Act No. 1147 -----		348. 95		
Opium certificates, Act No. 1461 -----		180. 00		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189 -----	190. 35			
Total revenues -----	69, 695. 20	166, 940. 79	. 45	
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455 -----	54, 247. 75	72, 208. 66		
School building fund, Act No. 1275 -----	12, 775. 00			
Received from former treasurer Marin-duque Province, Act 499 -----	50. 00			
Repayments of loans by municipalities -----	2, 005. 00			
Sales of rice, Congressional relief -----	1, 165. 22			
Exchanges of currency -----	13, 776. 35	42. 41	9, 144. 37	
Total miscellaneous receipts -----	84, 019. 32	72, 251. 07	9, 144. 37	
Total debit -----	236, 895. 41	275, 224. 60	18, 320. 69	46. 71
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries -----	52, 726. 45			
Construction and repair of public buildings -----	473. 71			
Roads and bridges -----	32, 366. 62			
Contingent expenses -----	44, 299. 07			
School building fund, Act No. 1275 -----	25, 639. 00			
Congressional relief funds: Roads and bridges -----	8, 803. 12			
Total expenditures -----	164, 307. 97			

THE PROVINCE OF TARLAC—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT—continued.				
Miscellaneous credits:				
Exchanges of currency -----	7, 148. 93		17, 567. 64	46. 71
Payments to municipalities -----		244, 495. 51		
All provincial revenue: Refund miscellaneous tax -----	27. 58			
Total miscellaneous credits -----	7, 176. 51	244, 495. 51	17, 567. 64	46. 71
Balance June 30, 1906 -----	65, 410. 93	30, 729. 09	753. 05	
Total credit -----	236, 895. 41	275, 224. 60	18, 320. 69	46. 71

THE PROVINCE OF MARINDUQUE.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	50. 00			
Total debit -----	50. 00			
CREDIT.				
Payment to Tayabas Province, Act No. 499 -----	50. 00			
Total credit -----	50. 00			

The Province of Marinduque was annexed to the Province of Tayabas on November 10, 1902 under the provisions of Act No. 499.

THE PROVINCE OF ZAMBALES.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905 -----	9, 024. 46	1, 701. 85	109. 87	
Revenues:				
All provincial—				
Registry of property -----	155. 51			
Mining fees -----	12. 00			
Sales of stray animals, Act No. 877 -----	658. 66			
Provincial portion of joint provincial-municipal—				
Industrial -----	34. 70			
Cedulas, Act No. 83 -----	137. 00			
Cart -----	384. 55			
Land—				
General -----	2, 959. 40			
Road and bridge -----	1, 479. 89			
Cedulas, Act No. 1189 -----	7, 017. 50			
Insular refund of internal revenue, Act No. 1189 -----	6, 421. 14			
Municipal portion of joint provincial-municipal—				
Industrial -----		34. 67		
Cedulas, Act No. 83 -----		137. 00		
Cart -----		384. 55		
Land -----		4, 904. 72		
Cedulas, Act No. 1189 -----		7, 017. 50		
Insular refund of internal revenue, Act No. 1189 -----		7, 750. 10		

THE PROVINCE OF ZAMBALES—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Revenues—Continued.				
All municipal—				
Fisheries		2,315.56		
Ownership and transfer of cattle		2,839.00		
Rents, profits, and privileges		2,803.21		
Licenses		1,571.54		
Fines		1,422.76		
Licenses, Act No. 1189		1,445.00		
Sales of stray animals, Act No. 1147		15.00		
Opium certificates, Act No. 1461		90.00		
Cemeteries		48.50		
Miscellaneous		12.30		
Non-Christian inhabitants: Insular refund of internal revenue, Act No. 1189	320.48			
Total revenues	19,580.83	32,786.41		
Miscellaneous receipts:				
Payments to province—				
Insular appropriations in lieu of land tax, Act No. 1455	4,960.64	5,450.45		
School buildings funds, Act No. 1275	8,000.00			
General provincial purpose, Act No. 1416	5,000.00			
Exchanges of currency	2,086.59		2,294.24	
Public contributions school buildings funds	3,298.07			
Total miscellaneous receipts	23,345.30	5,450.45	2,294.24	
Total debit	51,950.59	39,938.71	2,404.11	
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	16,506.49			
Construction and repair of public buildings	22.60			
Roads and bridges	2,359.81			
Contingent expenses	7,080.29			
Congressional relief funds: Construction and repair of public buildings	143.81			
Total expenditures	26,113.00			
Miscellaneous credits:				
Exchanges of currency	2,437.46		1,837.97	
Payments to municipalities		36,107.56		
Payment to Pangasinan Province, balance due annexed municipalities		52.74		
Total miscellaneous credits	2,437.46	36,160.30	1,837.97	
Balance June 30, 1906	23,400.13	3,778.41	566.14	
Total credit	51,950.59	39,938.71	2,404.11	

Consolidation of the general accounts of provincial treasurers.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT.				
Balance July 1, 1905	1,745,737.63	382,143.10	151,803.07	1,211.35
Revenues:				
All provincial—				
Registry of property	23,257.21			
Registry of mining claims	1,015.75			
Rental of provincial property	1,647.25			
Justice of peace fees, Act No. 1396	516.30			
Road tax, Act No. 1396	36,204.00			
Prison labor	4,603.38			
Registry of medical certificates, Act No. 310	20.00			
Fares provincial launches	2,134.00			
Sales of estrays, Act No. 877	2,865.66			
Sheriff fees, Act No. 176	69.20			
Miscellaneous	1,363.79		21.68	
Sales articles manufactured trade schools (Moro)	470.90			
Cedulas (Moro)	20,369.69			
Land-court fees (Moro)	7.17			
Land (Moro)	46,936.69			
Moro exchange (Moro)	2,908.34			
Fines (Moro)	1,802.00			
Shell-fishing licenses (Moro)	3,375.00			
Arms permits (Moro)	1,309.00			
Sales Chinese tobacco (Moro)	1,395.20			
Sales products San Ramon farm (Moro)	4,627.70			
Arrastre plant Jolo, Act No. 1432 (Moro)	2,060.21			
Insular refund of internal revenue, Act No. 1189 (Moro)	80,056.45			
Cedulas, Act No. 1189 (Moro)	26,596.00			
Customs revenue (Moro)	324,089.46			
Provincial portion of joint provincial-municipal—				
Industrial	1,084.29			
Cedulas, Act No. 83	20,528.26		1.12	
Land—				
General	352,517.72			
Road and bridge	195,592.99			
Cedulas, Act No. 1189	803,837.00			
Cart	30,964.86			
Stamp	18.75			
Franchise tax, Act No. 1111	102.04			
Insular refund of internal revenue, Act No. 1189	528,956.94			
Municipal portion of joint provincial-municipal—				
Industrial		1,306.68		
Cedulas, Act No. 83		20,150.50		
Land		696,259.28		
Cart		30,964.46		
Cedulas, Act No. 1189		803,609.50		
Stamp		18.76		
Franchise tax, Act No. 1111		204.04		
Insular refund of internal revenue, Act No. 1189		910,507.33		
All municipal—				
Fisheries		122,835.34		69.18
Ownership and transfer of cattle		362,435.27		14.56
Rents, profits, and privileges		616,563.30		246.68
Licenses		324,558.63		77.85
Fines		161,673.99		93.29
Licenses, Act No. 1189		198,107.33		
Opium certificates, Act No. 1461		12,395.00		
Sales of stray animals, Act No. 1147		25,414.87		
Cemeteries, Act No. 1458		209.45		
Personal tax, Act No. 387		610.00		
Property tax, Act No. 387		14,111.62		
Cart, Act No. 387		605.75		
Franchise tax, Act No. 1112		1,614.89		
Miscellaneous		11,548.63		
Non-Christian inhabitants—				
Insular refund internal revenue, Act No. 1189	14,659.46			
Ownership and transfer of cattle	166.00			
Cedulas, Act No. 1189	178.00			

Consolidation of the general accounts of provincial treasurers—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
DEBIT—continued.				
Revenues—Continued.				
Township and settlement—				
Insular refund of internal revenue, Act No. 1189	20,599.74			
Cedulas, Act No. 1189	49.50			
Opium certificates, Act No. 1461	10.00			
Total revenues	2,558,965.90	4,315,699.62	22.80	501.56
Miscellaneous receipts:				
Payments to provinces—				
Insular appropriations in lieu of land tax, Act No. 1455 ^a	585,741.15	731,953.15		
Insular appropriations in lieu of land tax, Act No. 1475 ^a	6,926.01	9,234.68		
School-building funds, Act No. 1275 ^b	266,500.61			
School-building funds, Act No. 1406 ^b	2,000.00			
School-building funds, Act No. 1361 ^a	1,660.00			
Aid to municipality of Santa, Act No. 1406 ^b	5,000.00			
Construction of pier, Act No. 1406 ^b	6,000.00			
Construction of dike, Act No. 1406 ^b	16,000.00			
Provincial building fund, Act No. 1416 ^a	30,000.00			
School assistance funds, Act No. 797 ^b	6,000.00			
Purchase of sailboat, Act No. 1478 ^a	9,000.00			
Cancellation of loans, Act No. 1361 ^a	20,615.38			
Padre Juan Villaverde trail, Act No. 920 ^b	3,910.31			
Cancellation of loans, Act No. 1413 ^a	5,000.00			
Roads and bridges Act No. 1198 ^b	60.41			
Relief Cavite Province ^b	20,000.00			
General provincial purposes ^a	140,446.28			
Repayment of loans by municipalities	26,044.01			
Unapportioned internal-revenue refunds, Act No. 1426	7,889.45			
Aid to municipal schools, Act No. 1478 ^a		13,877.68		
Public contributions dike, Act No. 1406	3,546.54			
Return seized funds deposited Insular Treasury ^a	4,111.60			
Reimbursement taxes deposited Insular Treasury, Act No. 436	758.94			
Sales of galvanized iron, Congressional relief	1,931.15			
Sales of rice, Congressional relief ^b	9,304.19			
Public contributions school-buildings funds	79,573.63			
Forestry refunds to municipalities erroneously charged provincial		2,419.25		
Appropriation subprovince of Catanduanes	777.49			
Return of Insular deposits	392.70			
Loans to provinces—				
Insular	161,000.00			
Congressional relief	24,333.71			
Exchanges of currency	354,967.76	3,965.43	334,141.90	4,673.82
Total miscellaneous receipts	1,799,541.32	761,450.19	334,141.90	4,673.82
Total debit	6,104,244.85	5,459,292.91	485,967.77	6,386.73
CREDIT.				
Expenditures:				
Provincial funds—				
Salaries	1,389,103.31		376.41	
Roads and bridges	477,229.56			
Construction and repair of public buildings	157,401.82			
Contingent expense	1,024,283.18		97.79	
Maintenance of police, Act No. 781	486.00			
Construction of wharf	1,764.55			
Purchase of land	5,819.15			
Salaries, educational (Moro)	95,843.13			
Jolo wharf (Moro)	23,856.57			
Zamboanga wharf (Moro)	5,313.97			

^a From Insular revenues.^b From Congressional relief funds.

Consolidation of the general accounts of provincial treasurers—Continued.

Item.	Philippine currency.		Mexican and Spanish-Filipino currency.	
	Provincial.	Municipal.	Provincial.	Municipal.
CREDIT—continued.				
Expenditures—Continued.				
Congressional relief funds—				
Salaries	313. 66			
Roads and bridges	222, 788. 96			
Construction and repair of public buildings	25, 267. 02			
Contingent expenses	4, 726. 00			
Barrio schools	7, 730. 53			
Construction of pier, Act No. 1406	5, 502. 74			
School assistance funds, Act No. 797	4, 279. 57			
Tarlac dike, Act No. 1406	6, 662. 75			
Tobacco-Ligao road, Act No. 1260	48, 327. 57			
School-buildings funds	179, 976. 78			
School funds, Act No. 1361	403. 18			
Provincial government building, Act No. 831	5, 848. 50			
Non-Christian inhabitants funds	93. 40			
Township and settlement funds	815. 11			
Purchase of sailboat, Act No. 1478	3, 000. 00			
Indang-Naic Road, Act No. 1327	16, 140. 82			
Total expenditures	3, 712, 977. 83		474. 20	
Miscellaneous credits:				
Payments to municipalities		4, 954, 022. 90		1, 224. 52
Exchanges of currency	259, 269. 05	3, 595. 19	454, 483. 13	5, 146. 61
Loans to municipalities	45, 473. 50			
Repayments of loans—				
Insular	74, 904. 76			
Congressional relief	6, 666. 67			
Losses, section 41, Act No. 1402	1, 923. 65		37. 30	
Unapportioned internal revenue, Act No. 1426		7, 889. 45		
Forestry refunds to municipalities erroneously charged provincial	2, 419. 25			
Appropriation subprovince of Catanduanes	777. 49			
Congressional relief funds: Paid to province for construction of schools, Act No. 1275	35, 000. 00			
All provincial: Deposit Insular Treasury, miscellaneous provincial revenue erroneously collected	3, 461. 60			
Refund of advances, Act No. 799	2, 625. 02			
Total miscellaneous credits	432, 520. 99	4, 965, 507. 54	454, 520. 43	6, 371. 13
Balance June 30, 1906	1, 958, 746. 03	493, 785. 37	30, 973. 14	15. 60
Total credit	6, 104, 244. 85	5, 459, 292. 91	485, 967. 77	6, 386. 73

OTHER FISCAL INFORMATION.

OTHER FISCAL INFORMATION.

DISTRIBUTION OF INTERNAL-REVENUE COLLECTIONS.

The regular internal-revenue taxes assessed and collected under existing law are distributed as follows:

(1) To municipalities in which collected: License taxes on theaters, museums, cockpits, concert halls, pawnbrokers, circuses, and billiard rooms.

(2) To provinces and municipalities jointly: The poll or cedula tax, except in the case of the Moro Province, where the entire collection from the cedula tax accrues, without division, to the province.

(3) The collections from all other internal-revenue taxes are deposited in the Insular Treasury. Of this amount 75 per cent accrues to the Insular Government and is deposited as Insular revenue, and 25 per cent is deposited as refundable internal revenue and returned to the provinces, 10 per cent to be used for general provincial purposes and 15 per cent to be returned to the municipalities, of which latter sum one-third is devoted to municipal school purposes and the balance to general municipal purposes, except in the Moro Province, where the entire 25 per cent is devoted to general provincial purposes.

A special act (No. 1461) for the purpose of restricting the sale and use of opium until March 1, 1908, when its importation or use for any but medicinal purposes is forbidden by act of Congress, went into operation on April 1, 1906. The following taxes became due and were collected on and after that date: Chinese opium users' certificates of registration, annual license tax on wholesale and retail opium dealers, internal-revenue tax on opium in the Islands when the law went into effect, on imports of opium, and on opium cooked and prepared in the Islands. The taxes collected by virtue of this act are distributed as follows:

(1) To municipalities in which collected: Chinese opium users' certificates of registration, ₱5 each.

(2) To opium fund, Act No. 1461: License tax on wholesale and retail dealers, internal-revenue tax on opium in the Islands April 1, 1906, on imports of opium, and on the preparation of opium.

This special fund must be devoted solely to the following purposes:

(1) The printing and dissemination among the people of information as to the evils resulting from the use of opium;

(2) The payment of the reasonable expenses, in some reputable hospital, of those desiring to cure themselves of the opium habit;

(3) The payment of the expenses of such Filipino students as may be sent by the Insular Government to the United States for education;

(4) The payment of salaries of Filipinos who have been appointed Insular teachers;

(5) The construction of schoolhouses and school buildings in the various municipalities of the Islands, provided that 25 per cent of all fines imposed by reason of violations of this act shall be paid to the person who furnished the original evidence, and substantiated it, which led to the detection of the offense and the imposition of the fine. The name of the informer shall be specified in the judgment of the court when conviction is had in the court.

The refunds to the provinces and municipalities and to the city of Manila, which, for this purpose, is considered both as a province and as a municipality, are made quarterly by settlement warrant upon the basis of their respective populations according to the census of 1903.

Internal-revenue collections for the fiscal years 1905 and 1906, and distribution of the proceeds, as provided by law and as above outlined, were as shown by the following tables:

Comparative statement of internal-revenue collections.

Item.	Fiscal year.	
	1905.	1906.
CLASSIFICATION.		
Insular collections	P3,998,422.00	P6,841,032.24
Joint provincial and municipal (cedulas)	1,394,321.00	1,703,408.00
Municipal licenses	70,845.35	212,374.83
Opium fund, Act No. 1461		53,206.28
Sale of opium certificates		27,000.00
Total	5,463,588.35	8,837,021.35
DISTRIBUTION.		
Amounts accruing to the Insular Government:		
75 per cent of Insular collections	2,998,816.50	5,130,774.18
Opium fund created by Act No. 1461		53,206.28
Amounts accruing to provinces:		
10 per cent of Insular collections	399,842.20	684,103.22
One-half of cedula collections	697,160.50	851,704.00
Amounts accruing to municipalities:		
15 per cent of Insular collections	599,763.30	1,026,154.84
One-half of cedula collections	697,160.50	851,704.00
Municipal licenses collections	70,845.35	212,374.83
Sale of opium users' certificates		27,000.00
Total	5,463,588.35	8,837,021.35

Internal-revenue collections (Acts Nos. 1189 and 1461).

Province.	Insular.	Opium fund.	Cedulas.	Municipal licenses.	Opium users' certificates.	Total.
Albay	P146,310.06	P100.03	P52,731.00	P11,150.00	P970.00	P211,261.09
Ambos Camarines	123,577.27		54,038.00	6,961.00	45.00	184,621.27
Antique	3,181.89		24,448.00	516.00	255.00	28,400.89
Bataan	22,431.58		10,839.00	2,169.50		35,440.08
Batangas	26,560.00		65,197.00	4,107.50	185.00	96,049.50
Benguet	3,238.71		1,239.00	7.50		4,485.21
Bohol	9,627.39		52,998.00	5,395.50		68,020.89
Bulacan	323,197.03		58,574.00	4,447.50	165.00	386,384.13
Cagayan	73,750.32		39,101.00	9,283.49		122,134.81
Capiz	17,360.66	50.03	41,801.00	1,277.00	260.00	60,748.69
Cavite	22,968.53	.09	34,498.00	6,639.91	370.00	64,476.53
Cebu	131,512.76		110,200.00	15,739.00	15.00	257,466.76
Ilocos Norte	12,111.45		40,306.00	1,132.50	140.00	53,689.95
Ilocos Sur	62,526.50		57,650.00	5,481.00	150.00	125,807.50
Iloilo	132,803.78		95,743.00	10,212.00	945.00	239,703.78
Isabela	14,849.96	100.06	23,409.00	4,917.50	460.00	43,736.52
Laguna	73,240.51		41,368.00	4,917.50	160.00	119,686.01
Lepanto-Bontoc	406.10		13,455.00	400.00	10.00	14,271.10
Leyte	112,266.92	100.06	117,975.00	13,071.50	1,510.00	244,923.48
Masbate	4,322.15		982.00	105.00		5,409.15
Mindoro	5,486.89		10,313.00	955.00	45.00	16,799.89
Misamis	34,195.46		32,782.00	5,970.00	630.00	73,577.46
Moro	70,593.20	1,319.17	26,596.00	3,532.50	2,025.00	104,065.87
Nueva Ecija	16,693.48		33,146.00	3,226.50	160.00	53,225.98
Nueva Vizcaya	806.73		5,400.00	236.00		6,442.73
Occidental Negros	44,623.59	100.06	82,464.00	8,091.00	455.00	135,733.65
Oriental Negros	12,638.91		44,031.00	5,700.00	60.00	62,429.91
Palawan	3,510.46		5,618.00	155.00	10.00	9,293.46
Pampanga	174,409.30		48,215.00	4,229.50	400.00	227,253.80
Pangasinan	211,351.93	200.00	106,027.00	13,302.09	635.00	331,516.02
Rizal	51,294.89		38,801.00	14,492.50	275.00	104,863.39
Romblon	12,737.14	50.03	13,104.00	571.50	140.00	26,602.67
Samar	55,784.18		58,994.00	1,672.00		116,450.18
Sorsogon	69,607.48	250.15	38,720.00	10,695.00	720.00	119,992.63
Surigao	32,054.74	139.17	24,050.00	390.00	645.00	57,278.91
Tarlac	47,211.09		37,251.00	5,162.84	260.00	89,884.93
Tayabas	42,067.81		46,832.00	7,490.00	180.00	96,569.81
Union	15,560.07		31,339.00	2,860.00	35.00	49,794.07
Zambales	10,048.20		14,035.00	1,445.00	90.00	25,618.20
City of Manila	4,616,594.59	50,797.43	69,138.00	14,267.50	14,595.00	4,765,392.52
Total gross collections	6,843,514.31	53,206.28	1,703,408.00	212,374.83	27,000.00	8,839,503.42
Erroneous collections refunded to taxpayers	2,482.07					2,482.07
Total net collections	6,841,032.24	53,206.28	1,703,408.00	212,374.83	27,000.00	8,837,021.35
DISTRIBUTION.						
Net Insular revenue: 75 per cent of Insular collections	5,130,774.18					5,130,774.18
Collections accruing to the opium fund created by Act No. 1461		53,206.28				53,206.28
Refundable to provinces: 10 per cent of Insular collections	684,103.22					684,103.22
One-half of cedula collections.			851,704.00			851,704.00
Refundable to municipalities: 15 per cent of Insular collections	1,026,154.84					1,026,154.84
One-half of cedula collections.			851,704.00			851,704.00
Municipal license collections				212,374.83		212,374.83
Collections from sale of opium users' certificates					27,000.00	27,000.00
Total	6,841,032.24	53,206.28	1,703,408.00	212,374.83	27,000.00	8,837,021.35

Table showing refunds of internal-revenue collections accruing to provinces and municipalities and amounts refunded during the fiscal year.

DEBIT.

Province.	Popula- tion, census 1903.	Balances July 1, 1905.		Refunds accruing during the fiscal year 1906.					Total.	
		Due prov- inces.	Due munici- palities.	To provinces.		To municipalities.				
				10 per cent of Insular collections.	One-half of cedula col- lections.	15 per cent of Insular collections.	One-half of cedula col- lections.	Municipal license col- lections.		Optium cer- tificate col- lections.
Albay	240,326	5,367.67	8,051.50	21,532.23	26,365.50	32,298.37	26,365.50	11,150.00	970.00	132,100.77
Ambos Camarines	239,405	5,347.10	8,020.64	21,449.72	27,019.00	32,074.57	27,019.00	6,901.00	45.00	128,036.03
Antique	134,166	2,996.59	4,494.89	12,020.74	12,224.00	18,081.10	12,224.00	5,816.00	255.00	62,762.32
Bataan	46,787	1,044.98	1,567.48	4,191.92	5,419.50	6,287.89	5,419.50	2,169.50		26,100.77
Batangas	257,715	5,756.05	8,634.08	23,090.22	32,598.50	34,635.33	32,598.50	4,107.50	185.00	141,605.18
Benguet	22,745	508.01	762.01	2,037.85	619.50	3,036.80	619.50	7.50		7,611.17
Bohol	269,223	6,013.08	9,019.62	24,121.29	26,499.00	36,181.92	26,499.00	5,395.50		133,729.41
Bulacan	223,742	4,997.26	7,495.90	20,046.37	29,287.00	30,069.57	29,287.00	4,447.50	165.00	125,795.60
Cagayan	156,239	3,489.59	5,234.38	13,998.38	19,550.50	20,937.58	19,550.50	9,283.49		92,104.42
Capiz	230,721	5,153.14	7,729.71	20,671.66	20,900.50	31,007.49	20,900.50	1,277.00		107,900.00
Cavite	134,779	3,010.28	4,515.42	12,075.66	17,249.00	18,113.48	17,249.00	6,639.91	370.00	79,222.75
Cebu	653,727	14,600.96	21,901.43	58,571.30	55,100.00	87,856.98	55,100.00	15,739.00	13.00	308,884.62
Ilocos Norte	178,995	3,997.84	5,996.77	16,037.23	20,153.00	24,055.84	20,153.00	1,132.50	140.00	91,666.18
Ilocos Sur	239,271	5,344.10	8,016.16	21,437.71	28,825.00	32,156.58	28,825.00	5,481.00	150.00	130,235.55
Iloilo	410,315	9,164.36	13,746.55	36,762.57	47,871.50	55,143.82	47,871.50	10,212.00	945.00	221,717.30
Isabela	76,431	1,707.08	2,560.63	6,847.90	11,704.50	10,271.86	11,704.50	4,917.50	460.00	58,029.51
Laguna	148,606	3,319.11	4,978.66	13,314.51	20,684.00	19,971.73	20,684.00	4,400.00	160.00	88,029.51
Lepanto-Bontoc	72,750	1,624.87	2,437.30	6,518.11	6,737.50	9,777.17	6,737.50	13,071.50	1,510.00	34,222.45
Leyte	388,922	8,686.56	13,029.83	34,845.84	58,987.50	52,268.75	58,987.50	105.00		241,387.47
Masbate	43,675	973.48	1,463.22	968.28	491.00	1,452.42	491.00	955.00	45.00	5,946.40
Mindoro	39,582	884.06	1,326.09	3,546.39	5,156.50	5,319.57	5,156.50	16,391.00	630.00	22,389.11
Misamis	154,074	3,859.72	5,789.59	14,219.81	16,391.00	21,329.71	16,391.00	5,970.00	80.00	84,580.83
Moro*	401,777	8,555.18	12,832.76	35,582.19	13,298.00	53,373.29	13,298.00	3,226.50	2,025.00	142,496.92
Nueva Ecija	134,147	2,996.17	4,494.25	12,019.03	16,573.00	18,025.54	16,573.00	3,226.50	160.00	74,070.49
Nueva Vizcaya	62,541	1,396.85	2,095.28	5,603.41	2,700.00	8,405.15	2,700.00	236.00		23,136.69
Occidental Negros	308,272	6,885.24	10,327.86	27,619.92	41,232.00	41,429.89	41,232.00	8,091.00	455.00	177,272.91
Oriental Negros	201,494	4,500.36	6,750.53	18,053.05	22,015.50	27,079.56	22,015.50	5,700.00	60.00	106,174.50
Palawan	35,696	797.27	1,195.90	3,198.21	2,809.00	4,737.32	2,809.00	155.00	10.00	15,171.70
Pampanga	223,754	4,997.53	7,496.30	20,047.45	24,107.50	30,071.19	24,107.50	4,329.50	400.00	115,456.97
Pangasinan	442,521	9,883.68	14,825.52	39,648.08	53,013.50	59,472.12	53,013.50	13,302.09	635.00	243,793.49
Rizal	150,923	3,370.86	5,056.28	13,522.09	19,400.50	20,283.13	19,400.50	14,492.50	275.00	95,800.86
Romblon	52,848	1,180.36	1,770.53	4,734.97	6,552.00	7,102.45	6,552.00	5,671.50	140.00	28,603.81
Samar	286,237	5,946.39	8,919.58	23,853.76	29,497.00	35,780.64	29,497.00	1,672.00		135,166.37

Sorsogon	120,495	2,691.25	4,036.88	13,740.69	19,360.00	20,611.04	19,360.00	10,695.00	720.00	91,214.86
Surigao	114,982	2,568.12	3,852.17	10,301.90	12,025.00	15,452.89	12,025.00	390.00	645.00	57,260.08
Tarlac	135,107	3,017.65	4,526.47	12,105.08	18,625.50	18,157.56	18,625.50	5,162.84	260.00	80,480.55
Tayabas	204,739	4,572.83	6,859.25	18,343.78	23,416.00	27,515.68	23,416.00	7,490.00	180.00	111,793.54
Union	137,839	3,078.83	4,617.94	12,349.82	15,669.50	18,524.71	15,669.50	2,860.00	35.00	72,805.10
Zambales	59,930	1,388.53	2,007.80	5,369.49	7,017.50	8,054.22	7,017.50	1,445.00	90.00	32,340.04
City of Manila	219,928	14,626.08	18,634.62	19,704.66	84,569.00	29,556.98	84,569.00	14,267.50	14,595.00	180,542.84
Total	7,635,426	180,250.86	267,091.78	684,103.22	851,704.00	1,026,154.84	851,704.00	212,874.83	27,000.00	4,100,374.03

^aIn the case of the Moro Province the entire 25 per cent of Insular collections and the whole amount of the cedula collections accrue to the provincial treasury without division.

^bFor the purposes of the refund of internal-revenue collections, the city of Manila is considered both as a province and as a municipality.

CREDIT.

Province.	Refunded to provinces.		Refunded to municipalities.				Total.	
	10 per cent of Insular collections.	One-half of cedula collections.	15 per cent of Insular collections.	One-half of cedula collections.	Municipal license collections.	Opium certificate collections.		
Albay	26,042.77	26,365.50	32,363.95	26,365.50	11,150.00	970.00	7,985.92	132,100.77
Ambos Camarines	21,453.28	27,019.00	32,239.90	27,019.00	6,961.00	45.00	5,363.54	128,036.03
Anaque	11,740.65	12,224.00	18,067.72	12,224.00	516.00	255.00	3,276.68	62,762.82
Bataan	2,967.28	5,419.50	6,300.66	5,419.50	2,169.50		2,269.68	26,100.77
Batangas	6,135.41	32,598.50	34,705.67	32,598.50	4,107.50	185.00	22,660.86	141,605.18
Benguet	2,041.99	619.50	3,063.00	619.50	7.50		503.87	7,611.17
Bohol	22,889.16	26,499.00	36,255.40	26,499.00	5,395.50		7,245.21	133,729.41
Bulacan	14,059.46	29,287.00	30,130.64	29,287.00	4,447.50	165.00	10,984.17	125,795.60
Cagayan	10,401.23	19,550.50	21,040.21	19,550.50	9,283.49		7,086.74	92,104.42
Capiz	20,713.64	20,900.50	31,070.46	20,900.50	1,277.00		5,111.16	107,900.00
Cavite	8,656.35	17,249.00	18,150.26	17,249.00	6,639.91	260.00	6,429.59	79,222.75
Cebu	57,573.67	55,100.00	88,035.34	55,100.00	15,739.00	13.00	15,598.59	308,884.62
Ilocos Norte	8,583.79	20,153.00	24,104.70	20,153.00	1,132.50	140.00	11,501.28	91,666.18
Ilocos Sur	15,458.40	28,825.00	32,221.88	28,825.00	5,481.00	150.00	7,950.86	130,235.55
Iloilo	37,873.41	47,871.50	55,255.81	47,871.50	10,212.00	945.00	8,053.52	221,717.30
Isabela	4,583.78	11,704.50	20,292.73	11,704.50	4,917.50	460.00	4,021.20	50,173.97
Laguna	6,613.73	20,684.00	20,012.29	20,684.00	4,917.50	160.00	10,019.89	88,029.51
Lepanto-Bontoc	6,262.27	6,727.50	9,797.02	6,727.50	4,400.00	10.00	1,880.71	34,222.45
Leyte	25,006.66	58,987.50	52,374.90	58,987.50	13,071.50	1,510.00	12,923.68	241,387.47
Masbate	1,943.76	491.00	2,915.64	491.00	105.00		882.86	5,946.40
Mindoro	8,547.59	5,156.50	5,330.37	5,156.50	955.00	45.00	1,315.29	22,389.11
Misamis	5,798.62	16,391.00	21,999.50	16,391.00	5,970.00	630.00	5,119.80	84,580.83

Table showing refunds of internal-revenue collections accruing to provinces and municipalities and amounts refunded during the fiscal year—Continued.

CREDIT—Continued.

Province.	Refunded to provinces.		Refunded to municipalities.			Balance due provinces June 30, 1906.	Balance due municipalities June 30, 1906.	Total.
	10 per cent of Insular collections.	One half of cedula collections.	15 per cent of Insular collections.	One-half of cedula collections.	Municipal license collections.	Optum certificate collections.		
Moro ^a	P 32,022.58	P 13,298.00	P 48,083.87	P 13,298.00	P 3,532.50	P 2,025.00	P 18,172.18	P 142,496.92
Nueva Ecija.....	7,751.26	16,573.00	18,065.15	16,573.00	3,226.50	160.00	4,457.64	74,070.49
Nueva Vizcaya.....	5,614.79	2,700.00	8,422.22	2,700.00	236.00	-----	2,078.21	23,136.69
Occidental Negros.....	27,651.01	41,232.00	41,514.03	41,232.00	8,091.00	455.00	10,243.72	177,272.91
Oriental Negros.....	17,350.82	22,015.50	27,134.55	22,015.50	5,700.00	60.00	6,695.54	106,174.50
Palawan.....	2,276.37	2,809.00	4,807.06	2,809.00	1,155.00	10.00	1,186.16	15,771.70
Pampanga.....	20,088.16	24,107.50	30,132.25	24,107.50	4,229.50	400.00	4,856.82	115,456.97
Pangasinan.....	39,728.60	33,013.50	59,592.89	33,013.50	13,302.09	635.00	9,803.40	243,733.49
Rizal.....	13,549.35	19,400.50	20,324.32	19,400.50	14,492.50	275.00	14,704.75	95,800.86
Romblon.....	4,185.60	6,552.00	7,116.87	6,552.00	571.50	140.00	1,756.11	28,603.81
Samar.....	17,724.08	29,497.00	35,853.30	29,497.00	1,672.00	-----	12,076.07	135,166.37
Sorsogon.....	8,985.46	19,360.00	19,192.63	19,360.00	10,695.00	720.00	5,455.29	91,214.86
Surigao.....	7,654.64	12,025.00	15,484.26	12,025.00	390.00	645.00	3,820.80	57,260.08
Tarlac.....	1,310.34	18,625.50	18,194.49	18,625.50	5,162.84	260.00	3,812.34	80,480.55
Tayabas.....	9,111.92	23,416.00	27,571.55	23,416.00	7,490.00	180.00	13,804.69	6,803.38
Union.....	9,176.30	15,669.50	18,562.33	15,669.50	2,860.00	35.00	6,252.15	72,805.10
Zambales.....	6,421.14	7,017.50	8,070.58	7,017.50	1,445.00	90.00	1,991.44	32,340.04
City of Manila.....	14,641.17	13,614.50	21,961.76	13,614.50	11,045.00	-----	65,021.84	180,542.84
Total.....	575,620.69	830,749.50	1,015,762.16	830,749.50	209,152.33	12,405.00	309,687.89	4,100,383.53

In the case of the Moro Province the entire 25 per cent of Insular collections and the whole amount of the cedula collections accrue to the provincial treasury without division.

^b For the purposes of the refund of internal-revenue collections, the city of Manila is considered both as a province and as a municipality.

COMPARISON OF COLLECTIONS MADE UNDER THE INTERNAL-REVENUE LAW
WITH COLLECTIONS MADE UNDER THE FORMER SYSTEM.

For the purpose of comparing the collections made under the Internal Revenue Law of 1904 with the collections from taxes which were replaced by said law, two tables are given below which show the collections made in the last complete fiscal year under the old system and the first complete fiscal year under the new system. The first table shows the collections accruing to the provincial governments under both systems; the second table shows the collections accruing to the municipalities of each province under the two systems. It should be noted that under the old system no part of the collections accrued to the Insular Government, while under the new internal-revenue law 75 per cent of the internal-revenue collections, exclusive of cedula taxes, license fees, and proceeds of opium users' certificates, accrues as Insular revenue and 25 per cent is refunded to the provinces and municipalities, and is known as "refundable internal revenue." The general results of the two tables of comparison may be briefly summarized as follows:

Collections made under the old system, fiscal year 1904, and which accrued to provinces and municipalities.

Nature of collection.	Provinces.	Municipalities (excluding Manila).
Industrial	P614, 038. 14	P573, 930. 82
Cedula	727, 749. 30	696, 365. 20
Stamp	33, 939. 95	32, 259. 94
Forestry refund	159, 470. 24	121, 813. 85
Total collections, old system	1, 535, 197. 63	1, 424, 369. 81

Internal revenues, Acts Nos. 1189 and 1461, fiscal year 1906, which accrued to the Insular Government, provinces, and municipalities.

	Insular Government.	Provinces.	Municipalities (excluding Manila).
Insular internal revenue	P5, 130, 774. 18	P717, 771. 85	P943, 224. 57
Insular opium fund	53, 206. 28		
Cedulas		830, 433. 00	803, 837. 00
Municipal licenses			198, 107. 33
Opium users' certificates			12, 405. 00
Total:			
Present system	5, 183, 980. 46	1, 548, 204. 85	1, 957, 573. 90
Old system		1, 535, 197. 63	1, 424, 369. 81
Increase under the new system	5, 183, 980. 46	13, 007. 22	533, 204. 09

The city of Manila: Collections accruing under the old system, fiscal year 1904.

Industrial	P613,061.27
Cedula	92,704.00
Stamp	167,653.00
Total	873,418.27

Collections accruing under the new system, fiscal year 1904.

Refundable internal revenue	₱49,261.64
Cedula	69,138.00
Municipal licenses	14,267.50
Opium users' certificates	14,595.00
	<hr/>
Decrease to the city of Manila under the new system.....	147,262.14
	<hr/>
	726,156.13

Increase of revenue under the new taxes over the revenues derived from the old taxes.

To Insular Government	₱5,183,980.46
To provinces	13,007.22
To municipalities (excluding Manila)	533,204.09
	<hr/>
Total increase	5,730,191.77
Decrease to the city of Manila	726,156.13
	<hr/>
Net increase under the new system.....	5,004,035.64

Comparative statement showing revenues accruing to provinces under former system of taxation and under the Internal Revenue Law of 1904.

Province.	Population (excluding Manila) cen- sus 1903.	Provincial revenues fiscal year 1904.					Provincial revenues fiscal year 1906, Act No. 1189.		
		One-half industrial.	One-half cedula.	One-half stamp.	One-half forestry refunds.	Total.	10 per cent refundable, including forestry.	One-half cedula.	Total.
Albay.....	240,326	P 39,312.95	P 22,611.53	P 1,256.27	P 1,936.17	P 65,116.92	P 21,532.23	P 26,365.50	P 47,897.73
Ambos Camarines.....	239,405	21,565.95	16,380.00	762.26	7,483.67	46,191.89	21,449.72	27,019.00	48,468.72
Antique.....	134,166	2,943.99	6,748.31	232.83	256.69	10,181.92	12,020.74	12,224.31	24,244.74
Bataan.....	46,787	3,864.89	5,737.29	167.80	6,917.51	16,887.49	4,191.92	3,413.90	9,611.42
Batangas.....	257,715	11,180.11	34,138.31	648.09	641.85	46,608.39	23,090.22	32,598.50	55,688.72
Benguet.....	22,745	8,269.45	23,936.10	686.77	998.90	33,891.22	2,037.85	619.50	2,657.35
Bonol.....	269,223	33,962.88	22,355.73	619.31	3,449.06	60,386.98	24,121.29	26,499.00	50,620.29
Bulacan.....	223,742	20,596.70	17,745.77	425.61	5,035.32	43,803.40	20,046.37	29,287.00	49,333.37
Cagayan.....	156,239	9,669.80	16,573.01	623.78	861.89	27,728.48	13,998.38	19,550.50	33,548.88
Capiz.....	230,721	6,199.16	19,905.09	918.36	511.21	27,533.82	20,671.66	20,900.50	41,572.16
Cavite.....	134,779	30,705.12	63,485.24	2,056.90	760.75	97,008.01	12,075.66	17,249.00	29,324.66
Cebu.....	653,727	5,071.69	17,377.70	593.69	1,577.95	24,621.03	58,571.30	55,100.00	113,671.30
Ilocos Norte.....	178,995	12,171.02	23,722.96	460.91	2,531.22	38,886.11	16,037.23	20,153.00	36,190.23
Ilocos Sur.....	239,271	32,757.96	48,284.28	6,000.98	5,844.25	92,887.47	36,762.57	47,871.50	84,634.07
Iloilo.....	76,431	11,477.46	8,298.17	171.58	1,761.98	21,709.19	6,847.90	11,704.50	18,552.40
Isabela.....	148,606	17,201.97	17,362.35	432.14	1,659.98	36,556.45	13,314.51	20,684.00	33,998.51
Laguna.....	172,750	191.24	47,313.55	9.34	2.71	203.29	6,518.11	6,727.50	13,245.61
Lepanto-Bontoc.....	388,922	53,799.66	2,932.69	1,000.99	2,869.89	105,014.09	34,815.84	58,987.50	93,833.34
Leyte.....	43,675	5,234.06	82.94	82.94	7,710.58	15,960.27	964.28	491.00	1,459.28
Mabate.....	39,582	3,117.98	1,465.64	1,465.64	4,612.23	9,195.85	3,546.39	5,156.50	8,702.89
Mindoro.....	154,074	15,826.77	248.30	248.30	765.17	33,484.09	14,219.81	16,391.00	30,610.81
Misamis.....	401,777	40,107.32	31,384.10	1,680.01	37,656.39	110,827.82	88,955.48	26,596.00	115,551.48
Moro.....	134,147	4,845.31	15,296.47	1,266.01	2,861.27	22,819.06	12,019.03	16,573.00	28,592.03
Nueva Ecija.....	62,541	46.60	25,103.15	818.81	6,072.31	43,889.26	27,619.82	2,700.00	8,303.41
Nueva Vizcaya.....	308,272	6,906.70	18,997.31	414.56	1,257.03	27,575.63	18,038.05	22,015.50	40,068.55
Oriental Negros.....	201,494	2,081.24	14,108.64	220.11	3,721.43	35,276.65	20,017.45	2,809.00	6,007.21
Palawan.....	35,696	16,660.64	52,229.19	1,902.93	4,287.26	82,324.82	39,648.08	53,013.50	92,681.58
Pampanga.....	223,734	13,790.19	20,949.43	775.74	1,815.88	37,331.24	13,522.09	19,400.50	32,922.59
Pangasinan.....	150,923	11,524.44	6,270.73	212.55	1,771.68	18,779.40	4,734.97	6,552.00	11,296.97
Rizal.....	52,848	38,366.65	23,787.49	1,018.43	965.62	64,138.19	32,853.76	29,497.00	53,350.76
Samar.....	266,237								

Comparative statement showing revenues accruing to municipalities under former system of taxation and under the Internal Revenue Law of 1904—Cont'd.

Province.	Population (excluding Manila), cen- sus 1903.	Provincial revenues fiscal year 1904.				Provincial revenues fiscal year 1906, Act No. 1189.			
		One-half industrial.	One-half cedula.	One-half stamp.	One-half forestry refunds.	Total.	10 per cent refundable, including forestry.	One-half cedula.	Total.
Sorsogon	120,495	34,942.66	18,121.59	3,804.96	1,924.26	58,793.47	13,740.69	19,360.00	33,100.69
Surigao	114,982	10,249.01	13,097.63	333.47	786.29	24,976.40	10,301.90	12,025.00	22,326.90
Tarlac	135,107	14,104.99	15,863.29	1,578.22	5,032.39	36,578.89	12,105.03	18,625.50	30,730.53
Tayabas	204,739	19,508.21	21,917.86	1,441.87	25,028.27	67,896.21	18,343.78	23,416.00	41,759.78
Union	137,839	15,992.39	11,678.30	375.25	906.72	28,952.66	12,349.82	15,669.50	28,019.32
Zambales	59,930	2,713.36	6,362.09	141.17	5,630.02	14,846.64	5,369.49	7,017.50	12,386.99
Total	7,415,498	614,038.14	727,749.30	33,939.95	159,470.24	1,535,197.63	717,771.85	830,433.00	1,548,204.85

Comparative statement showing revenues accruing to municipalities under former system of taxation and under the Internal Revenue Law of 1904.

Province.	Popula- tion, cen- sus 1903.	Municipal revenues fiscal year 1904, former system.					Municipal revenues fiscal year 1906, Act No. 1189.				
		One-half industrial.	One-half cedula.	One-half stamp.	One-half forestry refunds.	Total.	15 per cent refundable, including forestry.	One-half cedula.	Municipal licenses.	Optum users' certificates.	Total.
Albay	240,326	39,312.95	22,611.53	1,256.27	1,936.17	65,116.92	32,298.37	26,365.50	11,150.00	1,970.00	70,783.87
Ambos Camarines	239,405	21,565.96	16,380.00	762.26	7,483.67	46,191.89	32,174.57	27,019.00	6,961.00	45.00	66,199.57
Antique	134,166	2,943.99	6,748.31	232.83	256.69	10,181.82	18,031.10	12,224.00	5,161.00	255.00	31,026.10
Bataan	46,787	3,864.59	5,737.29	167.80	6,917.51	16,687.49	6,287.89	5,419.50	2,169.50		13,876.89
Batangas	257,715	11,180.11	34,138.34	648.09	641.85	46,608.39	34,635.33	32,598.50	4,107.50	185.00	71,526.33
Benguet	22,745	8,269.45	23,936.10	686.77	998.90	33,891.22	3,056.80	619.50	7.50		3,683.80
Bohol	269,223	85,962.88	22,355.73	619.31	3,449.06	60,386.98	36,181.92	26,499.00	5,395.50		68,076.42
Bulacan	223,742	20,596.70	17,745.77	425.61	5,035.32	43,803.40	30,969.57	29,287.00	4,447.50	165.00	63,969.07
Cagayan	156,239	9,669.90	16,573.01	623.78	861.89	27,728.48	20,997.58	19,550.50	9,283.49		49,831.57
Capiz	230,721	6,199.16	19,905.09	918.36	511.21	27,533.82	31,007.49	20,900.50	2,277.00		53,444.99
Capit	134,779	30,705.12	63,485.24	2,056.90	760.72	97,008.01	18,113.48	17,249.00	6,639.91		42,372.89
Cebu	683,727	5,071.69	17,377.70	593.69	1,577.95	24,621.03	87,856.93	55,100.00	15,739.00	370.00	158,710.93
Ilocos Norte	178,995	12,171.02	23,722.96	460.91	2,531.22	38,866.11	24,065.84	20,153.00	1,132.50	140.00	66,481.34
Ilocos Sur	239,271	8,269.45	23,936.10	686.77	998.90	33,891.22	32,156.58	28,825.00	5,481.00	150.00	66,612.58

Iloilo	410, 315	32, 757.96	48, 284.28	6, 000.98	5, 844.25	92, 887.47	55, 148.82	47, 871.50	10, 212.00	945.00	114, 172.32
Isabela	76, 431	11, 477.46	8, 298.17	171.58	1, 761.98	21, 709.19	10, 271.86	11, 704.50	4, 917.50	460.00	27, 853.86
Laguna	148, 600	17, 201.97	17, 362.36	432.14	1, 659.98	36, 656.45	19, 771.73	20, 684.00	4, 917.50	160.00	45, 733.23
Lepanto-Bontoc	72, 750	17, 191.24		9.34	2.71	203.29	9, 771.17	6, 727.50	400.00	10.00	16, 914.67
Levite	388, 922	53, 799.66	47, 343.55	1, 000.93	2, 869.89	105, 014.09	52, 268.75	58, 987.50	13, 071.50	1, 510.00	125, 837.75
Mabate	43, 675	5, 294.06	2, 932.69	82.94	7, 710.58	15, 960.27	1, 452.42	491.00	105.00		2, 048.42
Mindoro	39, 582	3, 117.98			4, 612.23	9, 195.85	5, 319.57	5, 156.50	955.00		11, 476.07
Misamis	154, 074	15, 326.77	17, 143.85	1, 465.64	765.17	33, 484.09	21, 329.71	16, 391.00	5, 970.00	630.00	44, 320.71
Moro	401, 777			248.30					3, 532.50	2, 025.00	5, 557.50
Nueva Ecija	134, 147	4, 845.31	15, 286.47	126.01	2, 561.27	22, 819.06	18, 028.54	16, 573.00	3, 226.50	160.00	37, 988.04
Nueva Vizcaya	62, 541	431.49		46.60		478.09	8, 405.15	2, 700.00	8, 091.00		11, 341.15
Occidental Negros	308, 272	11, 864.93	25, 103.18	848.81	6, 072.34	43, 889.26	41, 429.89	41, 232.00	5, 700.00	455.00	91, 207.89
Oriental Negros	201, 494	6, 906.70	18, 997.34	414.56	1, 257.03	27, 575.63	27, 079.56	22, 015.50	10.00	60.00	54, 855.06
Palawan	35, 696	2, 081.24		154.77	3, 721.43	5, 957.44	4, 797.32	2, 809.00	4, 229.50	400.00	7, 771.32
Pampanga	223, 754	16, 660.64	14, 108.64	220.11	4, 287.26	35, 276.65	30, 071.12	24, 107.50	13, 302.09	275.00	58, 808.19
Pangasinan	442, 521	25, 327.79	52, 229.19	1, 902.93	2, 864.41	82, 324.32	59, 472.12	53, 013.50	14, 492.50	635.00	126, 422.71
Rizal	150, 923	13, 790.19	20, 949.43	775.71	1, 813.88	37, 331.40	20, 283.13	19, 400.50	571.50	140.00	54, 451.13
Romblon	52, 848	11, 524.44	6, 270.73	212.55	771.68	18, 779.40	7, 102.45	6, 552.00	1, 672.00		14, 365.95
Samar	266, 237	38, 366.65	23, 767.49	1, 018.43	965.62	64, 138.19	35, 780.64	29, 497.00	10, 695.00	720.00	66, 949.64
Sorsogon	120, 495	34, 942.66	18, 121.59	3, 804.96	1, 924.26	58, 733.47	20, 611.04	19, 360.00	390.00		51, 386.04
Surigao	114, 982	10, 249.01	13, 607.63	333.47	786.29	24, 976.40	15, 452.89	12, 025.00	5, 162.84	645.00	28, 512.89
Tarlac	135, 107	14, 104.99	15, 863.29	1, 578.22	5, 032.39	36, 578.89	18, 157.56	18, 625.50	7, 490.00	260.00	42, 205.90
Tayabas	204, 739	19, 508.21	21, 917.86	1, 441.87	25, 028.27	67, 896.21	27, 515.68	23, 416.00	2, 860.00	180.00	58, 601.68
Union	137, 839	15, 992.39	11, 678.30	375.25	906.72	28, 952.66	18, 524.71	15, 669.50	1, 445.00	35.00	37, 089.21
Zambales	59, 930	2, 713.36	6, 362.09	141.17	5, 630.02	14, 846.64	8, 054.22	7, 017.50		90.00	16, 606.72
Total	7, 415, 498	573, 930.82	696, 365.20	32, 259.94	121, 813.85	1, 424, 369.81	943, 224.57	803, 837.00	198, 107.33	12, 405.00	1, 957, 573.90
City of Manila	219, 928	613, 061.27	92, 704.00	167, 653.00		873, 418.27	49, 261.64	69, 138.00	14, 267.50	14, 595.00	147, 262.14
Grand total	7, 635, 426	1, 186, 992.09	789, 069.20	199, 912.94	121, 813.85	2, 297, 788.08	992, 486.21	872, 975.00	212, 374.83	27, 000.00	2, 104, 836.04

In the case of some provinces the diminution of provincial and municipal revenues under the new system of taxation is accounted for by the fact that such provinces export large quantities of forestry products and under the old system the taxes on such products, regardless of where collected, were, after the expenses of the Bureau of Forestry had been deducted, returned to the province from which the products were taken, to be equally divided between the province and the municipalities where the products originated. Under the Internal Revenue Law of 1904 the collections from forestry products are included in Insular collections of internal revenue, only 25 per cent of which is returned to the provinces and municipalities in proportion to their population.

In other provinces, the diminution of provincial and municipal revenues is due to the fact that formerly a large revenue was derived from the industrial tax in proportion to the respective populations of such provinces. Some provinces, which have small populations, upon which the present internal-revenue refunds are based, but in which there is a large amount of business transacted in proportion to the population, formerly derived large revenues from the industrial tax and have consequently suffered a decrease under the present system where the internal-revenue refunds are based on population. The converse of this is likewise true, provinces which have large populations but whose revenues from the industrial tax were comparatively small on account of less business activity make substantial gains in revenue under the present system.

SURETY BONDS.

Under existing law practically every officer of the Government who is accountable or responsible for money or property—whether Insular, provincial, or municipal—is placed under bond with the American Surety Company of New York and the Fidelity and Deposit Company of Maryland, joint official sureties under contract with the Insular Government. The duty of fixing the amounts of these bonds and retaining them in custody, and the collection and payment of premiums thereon, was placed under the jurisdiction of the Auditor from January 1, 1906, the beginning of a contract year with the official sureties. The present contract provides for the payment of an annual premium of 1 per cent of the amount of each bond. The full amount of these premiums are paid, as provided by law, from a special reimbursable appropriation, and thereafter one-third of 1 per cent is collected from the person bonded, and the remaining two-thirds of 1 per cent is paid by the Insular Government or the province or municipality on behalf of which the officer bonded is serving, except in cases otherwise provided for by the Commission.

The bond schedule was completely revised at the outset with a view to fixing bonds in amounts proportionate to the responsibility involved, as

determined by the previous experience of this office. Bonds now range in amount from ₱300 for postmasters at small offices to ₱500 at other small post-offices where the postmaster is also the telegraph operator, to ₱10,000 at large money-order post-offices. Provincial treasurers are bonded in amounts from ₱10,000 in Lepanto-Bontoc to ₱100,000 in the Moro Province, while sheriffs are bonded in amounts from ₱5,000 to ₱12,000 and Insular collecting and disbursing officers in amounts from ₱1,000 to ₱50,000. The Insular Treasurer is bonded for ₱200,000 and the Assistant Treasurer for ₱100,000.

Following is a statement of the surety business for the calendar year 1906 to June 30, not including the bond of the Insular Treasurer, which is special:

Total number of entries on schedule for 1906, 1,851,	
amounting to	₱7,332,700.00
Average amount of each bond executed on January 1,	
1906.....	3,961.48
Number of bonds executed to June 30, 1906, 2,425,	
amounting to	10,772,700.00
Number of entries deducted to June 30, 1906, 478,	
amounting to	3,135,600.00
Number of bonds remaining in force to June 30,	
1906, 1,947, amounting to	7,637,100.00
Average amount of each bond in force on June 30,	
1906.....	3,922.50

For purposes of comparison the record for the calendar year 1905 is appended:

Total number of entries on schedule for 1905, 1,631,	
amounting to	₱9,484,600.00
Average amount of each bond executed on January 1,	
1905.....	5,815.21
Number of bonds executed to June 30, 1905, 2,086,	
amounting to	12,256,400.00
Number of entries deducted to June 30, 1905, 384,	
amounting to	2,805,200.00
Number of bonds remaining in force June 30,	
1905, 1,702, amounting to	9,451,200.00
Average amount of each bond in force on June 30,	
1905.....	5,553.00

Notwithstanding there was an increase of 220 in the number of persons placed under bond on January 1, 1906, as compared with January 1, 1905, there was a decrease of ₱2,151,900 in the total amount of the bonds executed, resulting in a saving to the Government and the persons bonded of ₱21,519. It is not believed that these reductions in bonds will result in any loss to the Government.

PAYMENTS OF SHORTAGES BY SURETIES.

The following payments were made during the fiscal year 1906 by the official surety companies on account of shortages of Insular, joint Insular and provincial, and joint provincial and municipal shortages. With the exception of the cases of Hugh S. Breszee, supply officer, and E. H. Yost, cashier, Bureau of Cold Storage, all of the shortages of Insular and joint Insular and provincial officers occurred in prior fiscal years:

INSULAR.

Hugh S. Breszee, supply officer, Philippines Constabulary, Malolos, Bulacan	₱2,989.90
Isidor Gintzler, supply officer, Philippines Constabulary, Cebu, Cebu	181.20
Francis N. Fountain, supply officer, Philippines Constabulary, Dagupan, Pangasinan.....	1,190.10
J. H. Hazeltine, commissary officer, Benguet Road.....	1,175.08
E. H. Yost, cashier, Bureau of Cold Storage.....	5,030.82
Elmer B. Melton, supply officer, Philippines Constabulary, Baguio, Benguet	2,769.70
Total	<u>13,336.80</u>

INSULAR AND PROVINCIAL.

F. Dean Tompkins, treasurer, Province of Union.....	6,991.52
Wm. Geo. Hollis, treasurer, Province of Negros Occidental	9,609.28
Reuel E. Sherwood, treasurer, Province of Masbate.....	447.68
Total	<u>17,048.48</u>

PROVINCIAL AND MUNICIPAL.

Domingo C. Acosta, municipal treasurer and deputy provincial treasurer, Moron, Bataan.....	1,481.78
Tranquilino Benigno, municipal treasurer and deputy provincial treasurer, Angadanan, Isabela.....	152.70
Espiridion Limson, municipal treasurer and deputy provincial treasurer, Cauayan, Negros Occidental.....	722.48
Juan Peñalosa, municipal treasurer and deputy provincial treasurer, Talisay, Cebu.....	352.54
Francisco Acuña, municipal treasurer and deputy provincial treasurer, Legaspi, Albay.....	3,067.86
Emilio Agapay, municipal treasurer and deputy provincial treasurer, Tinambac, Ambos Camarines.....	845.58
Ismael Tabotabo, municipal treasurer and deputy provincial treasurer, Tuburan, Cebu.....	3,614.24
Pedro Barros, municipal treasurer and deputy provincial treasurer, Lopez, Tayabas.....	3,528.48
Moises Abueg, municipal treasurer and deputy provincial treasurer, Subic, Zambales.....	1,955.52
Juan Rosales, municipal treasurer and deputy provincial treasurer, Dumalag, Capiz.....	558.32
Modesto Garcia, municipal treasurer and deputy provincial treasurer, Caybiran, Leyte.....	1,862.14

PROVINCIAL AND MUNICIPAL—continued.

Jose C. Juarez, municipal treasurer and deputy provincial treasurer, Talisay, Negros Occidental.....	₱488.36
Jorge Plumaje, municipal treasurer and deputy provincial treasurer, San Carlos, Negros Occidental.....	357.86
Cayetano H. Cuevas, municipal treasurer and deputy provincial treasurer, Ayuquitan, Negros Oriental.....	466.58
Total	19,454.44
Includes interest and court costs of ₱189.34.	

Summary of shortages paid during fiscal year ending June 30, 1906.

6 Insular officers.....	13,336.80
3 Insular and provincial officers.....	17,048.48
14 provincial and municipal officers.....	19,454.44
Grand total	49,839.72

PROPERTY ACCOUNTABILITY.

This report deals essentially with money accountability, but as the work of the Auditor comprehends property accountability as well, the following brief report of the work of the property division is submitted:

Demands were made on the official surety companies during the fiscal year 1906 on account of property shortages, as follows:

Karboling, Lauritz, late quartermaster, Bureau of Constabulary	₱827.71
Matthews, A. H., late supply officer, Bureau of Constabulary, Iloilo	8,204.55
Thorp, C. A., late supply officer, Bureau of Constabulary, Samar	440.50
Arthur, John, late supply officer, Bureau of Constabulary..	471.50
Borden, Chas. E., late supply officer, Bureau of Constabulary	1,893.88
Dean, L. C., late supply officer, Bureau of Constabulary.....	2,616.08
Foote, Guy C., late supply officer, Bureau of Constabulary..	291.93
Burnham, M. H., late supply officer, Bureau of Constabulary	1,233.62
Knapp, E. R., late supply officer, Bureau of Constabulary..	327.95
Perry, A. F., late supply officer, Bureau of Constabulary....	480.25
Strain, John A., late supply officer, Bureau of Constabulary	2,183.72
Total	18,971.69

Included in the amounts paid by the official surety companies during the fiscal year 1906 were property shortages, as follows:

On account of Melton, E. B., late supply officer, Philippines Constabulary	₱1,894.76
On account of Fountain, Francis N., late supply officer, Philippines Constabulary	1,190.10
On account of Gintzler, Isidor, late supply officer, Philippines Constabulary	181.20
On account of Tompkins, Dean F., late provincial treasurer	27.50
Total	3,293.56

Other collections on account of property shortages were made in accordance with sections 4 and 6, Act No. 215, as follows:

From 50 Insular officers	₱4,901.68
From 2 provincial officers.....	108.00
Total	5,009.68
Grand total of collections	8,303.24

Property was dropped on inspection reports approved by the Governor-General as follows:

Porter, L. A. (deceased), supply officer, Bureau of Constabulary	₱1,285.87
Lovejoy, C. D. (deceased), quartermaster, Bureau of Constabulary	1,119.95
Galt, John, late supply officer, Bureau of Constabulary....	1,769.23
Total	4,175.05

PROPERTY LOSSES FROM UNAVOIDABLE CAUSES.

Paul Crank, late supply officer, Bureau of Constabulary, was found short of nonexpendable property to the value of ₱386.13. As the loss occurred through no fault of the officer, he was relieved from accountability by written consent of the Governor-General, under the provisions of rule 29 of Act No. 90.

C. J. Bailey, supply officer, Bureau of Constabulary, was found short of nonexpendable property to the value of ₱897.57 and was relieved in the same manner.

J. Lawton Taylor, a provincial supervisor, and J. H. Nelson, supply officer, were found short of nonexpendable property to the value of ₱134.46 and ₱159.52, respectively, and were relieved by written consent of the Governor-General, as provided in section 42 of Act No. 1402.

In addition to the above, there are unsettled claims in course of adjustment amounting to ₱23,085.44.

In the case of M. T. E. Ward, late supply officer, Bureau of Constabulary, judgment in the Court of First Instance against the Union Surety Company was secured in the sum of ₱1,324.93, but the amount is uncollected.

The number of property returns on hand July 1, 1905, was 427, and 2,469 were received during the fiscal year, making a total of 2,896. Of these 2,480 have been examined, leaving a total remaining unaudited at the close of the fiscal year of 416.

ACCOUNTS COVERING STAMP STOCKS AND OTHER PAPER HAVING A FIXED MONEY VALUE WHEN ISSUED.

The following accounts show the money value of stamped and other paper having a money value received and issued by the officers charged with the same, as indicated:

Internal-revenue stamp account (Act No. 1189).

Item and date.	Debit.	Credit.
Stamp stock on hand July 1, 1905	₱2,556,308.50	
Stamp stock received from the Insular Treasurer:		
July 3, 1905	₱233,700.00	
July 27, 1905	160,000.00	
Aug. 9, 1905	32,400.00	
Sept. 5, 1905	2,414,000.00	
Oct. 7, 1905	110,000.00	
Oct. 21, 1905	104,000.00	
Dec. 1, 1905	80,000.00	
Dec. 26, 1905	210,400.00	
Jan. 22, 1906	40,000.00	
Feb. 6, 1906	1,816,100.00	
Apr. 3, 1906	835,900.00	
	6,036,500.00	
Stamp stock returned by provincial treasurers	40,844.80	
Stamp stock transferred to provincial treasurers:		
July, 1905	840,562.50	
Aug., 1905	199,090.00	
Sept., 1905	668,971.00	
Oct., 1905	469,008.00	
Nov., 1905	393,197.00	
Dec., 1905	594,665.00	
Jan., 1906	1,250,918.00	
Feb., 1906	384,845.00	
Mar., 1906	809,176.00	
Apr., 1906	127,382.00	
May, 1906	560,904.00	
June, 1906	1,210,255.00	
		₱7,508,973.50
Stamp stock on hand June 30, 1906		1,124,679.80
Total	8,633,653.30	8,633,653.30

Internal-revenue documentary stamp account (Act No. 1189).

Item and date.	Debit.	Credit.
Stamp stock on hand July 1, 1905	₱198,407.00	
Stamp stock received from the Insular Treasurer:		
July 3, 1905	₱8,000.00	
July 6, 1905	6,000.00	
Aug. 9, 1905	16,000.00	
Oct. 7, 1905	12,000.00	
Oct. 21, 1905	12,000.00	
Dec. 1, 1905	8,000.00	
Dec. 26, 1905	2,000.00	
Jan. 12, 1906	27,000.00	
Feb. 6, 1906	15,000.00	
Apr. 3, 1906	4,000.00	
Apr. 3, 1906	10,000.00	
May 3, 1906	3,000.00	
June 21, 1906	17,000.00	
	140,000.00	
Stamp stock returned by provincial treasurers	24,564.86	
Stamp stock transferred to provincial treasurers:		
July, 1905	24,574.00	
Aug., 1905	11,327.62	
Sept., 1905	12,642.38	
Oct., 1905	14,120.00	
Nov., 1905	13,310.00	
Dec., 1905	17,383.00	
Jan., 1906	13,974.00	
Feb., 1906	9,956.00	
Mar., 1906	8,140.00	
Apr., 1906	18,752.00	
May, 1906	21,232.00	
June, 1906	9,800.50	
		₱175,211.50
Stamp stock on hand June 30, 1906		182,760.36
Total	357,971.86	357,971.87

Internal-revenue cedula account (Act No. 1189).

Item and date.	Class A.	Class B.	Class C.	Class D.
DEBIT.				
Cedula stock on hand July 1, 1905.....	P111,349	P294,700	P3,500	P4,800
Cedula stock received from the Insular Treasurer:				
Oct. 25, 1905.....	150,000			
Nov. 1, 1905.....	100,000			
Nov. 3, 1905.....	50,000			
Nov. 8, 1905.....	199,000			
Nov. 28, 1905.....	131,000			
Nov. 29, 1905.....	100,000			
Dec. 1, 1905.....	100,000			
Dec. 11, 1905.....	100,000			
Dec. 23, 1905.....	140,000			
Jan. 19, 1906.....	60,000			
Jan. 23, 1906.....	40,000			
Feb. 19, 1906.....	30,000			
Mar. 12, 1906.....	10,000			
Mar. 13, 1906.....	30,000			
Mar. 22, 1906.....	60,000			
Apr. 21, 1906.....	14,500			
Apr. 25, 1906.....	21,000			
Cedula stock returned by provincial treasurers.....	236,443	847	7,317	5,270
Total debit	1,683,292	295,547	10,817	10,070
CREDIT.				
Cedula stock transferred to provincial treasurers:				
July, 1905.....		9,000		200
Aug., 1905.....		5,100		
Sept., 1905.....	9,000	7,800		
Oct., 1905.....	59,600	3,300		250
Nov., 1905.....	660,400	11,700	200	450
Dec., 1905.....	597,900	1,100	350	350
Jan., 1906.....	23,700	2,400	200	150
Feb., 1906.....	76,000	1,500	350	50
Mar., 1906.....	91,900	89,900	200	100
Apr., 1906.....	61,900	80,100	550	1,400
May, 1906.....	3,700	24,500	100	300
June, 1906.....	3,000	23,300	400	400
Cedula stock on hand June 30, 1906.....	96,192	35,847	8,467	6,420
Total credit	1,683,292	295,547	10,817	10,070

Account of opium users' certificates (Act No. 1461).

Item and date.	Debit.	Credit.
Certificates received from the Bureau of Printing:		
Mar. 30, 1906.....	P900	
Apr. 4, 1906.....	2,900	
Apr. 5, 1906.....	500	
Apr. 6, 1906.....	4,600	
Apr. 7, 1906.....	5,900	
Apr. 16, 1906.....	7,200	
Apr. 19, 1906.....	4,000	
Apr. 26, 1906.....	14,000	
	P40,000	
Certificates returned by the provincial treasurer of Bataan Province.....	180	
Certificates transferred to provincial treasurers:		
Apr., 1906.....	4,900	
May, 1906.....	12,800	
June, 1906.....	1,300	
		P19,000
Certificates on hand June 30, 1906.....		21,180
Total	40,180	40,180

Account of old internal-revenue stamps.

Item and date.	Debit.	Credit.
Stamp stock on hand July 1, 1905	₱36.00	
Stamp stock received from the city assessor and collector of Manila:		
July, 1905	₱2,304.35	
Dec., 1905	33.69	
	2,338.04	
Stamp overage found by committee upon taking inventory, January, 1905	2.15	
Stamp stock destroyed by committee January, 1906		₱2,340.19
Stamps filed with court records as exhibits in fraud cases, as evidence		36.00
Total	2,376.19	2,376.19

Cattle-registration stamp account of the Insular Treasurer.

Item and date.	Debit.	Credit.
Stock on hand June 30, 1905	₱210,400	
Stock transferred to provincial treasurers:		
July, 1905	₱69,000	
Aug., 1905	37,000	
Sept., 1905	11,000	
Oct., 1905	18,000	
Nov., 1905	21,500	
Dec., 1905	17,000	
Jan., 1906	26,500	
Feb., 1906	4,000	
Mar., 1906	6,400	
		₱210,400
Total	210,400	210,400

By Act No. 1465, which took effect July 1, 1906, the use of cattle-registration stamp was discontinued. By the provisions of that act certificates of registration and transfer of cattle are to be printed in form prescribed by the Executive Secretary and approved by the Auditor. Under the authorization a design in lieu of a stamp is printed upon the certificates themselves, the certificates are consecutively numbered, and the collecting officers to whom issued become accountable therefor.

Customs stamps on hand, received and issued during the fiscal year 1906 by the Insular Collector of Customs.

On hand—	Received.	Issued.
July 1	₱250,582.40	
July		₱4,398.00
August	5,726.60	4,672.00
September	1,333.40	5,262.00
October	2,227.20	3,868.00
November		5,302.40
December		4,935.00
January	17.40	5,329.00
February	20.80	4,074.00
March		4,214.00
April		5,560.00
May		9,474.00
June		5,646.00
Balance on hand June 30		197,173.40
Total	259,907.80	259,907.80

*Postage-stamp account: Stamp account of the chief of the division of stamps and supplies,
Bureau of Posts.*

Item and date.	Debit.	Credit.
Stock on hand July 1, 1905	₱393, 832. 11	
Received from the United States Post-Office Department:		
July, 1905.....	₱45, 610. 00	
Oct., 1905.....	6, 611. 20	
Nov., 1905.....	54. 80	
Dec., 1905.....	3, 088. 00	
Feb., 1906.....	131, 923. 60	
Mar., 1906.....	4, 601. 20	
Apr., 1906.....	231, 055. 40	
	422, 944. 20	
Damage and other stock returned by postmasters:		
July, 1905.....	731. 72	
Aug., 1905.....	799. 74	
Sept., 1905.....	76. 56	
Oct., 1905.....	368. 82	
Nov., 1905.....	874. 33	
Dec., 1905.....	93. 78	
Jan., 1906.....	28. 58	
Feb., 1906.....	22. 96	
Mar., 1906.....	2. 18	
Apr., 1906.....	475. 66	
May, 1906.....	141. 06	
June, 1906.....	. 40	
	3, 615. 79	
Stock transferred to postmasters:		
July, 1905.....	19, 851. 92	
Aug., 1905.....	16, 583. 38	
Sept., 1905.....	21, 764. 92	
Oct., 1905.....	18, 650. 38	
Nov., 1905.....	19, 732. 06	
Dec., 1905.....	37, 866. 38	
Jan., 1906.....	94, 210. 40	
Feb., 1906.....	69, 268. 20	
Mar., 1906.....	37, 295. 18	
Apr., 1906.....	50, 705. 42	
May, 1906.....	51, 650. 10	
June, 1906.....	41, 587. 24	
		₱479, 165. 58
Stock lost in transit by unavoidable casualty		37. 20
Damaged stamps and obsolete "postage-due" stamps destroyed by committee appointed in accordance with Act No. 215		62, 725. 99
Stock on hand June 30, 1906.....		278, 463. 33
Total	820, 392. 10	820, 392. 10

THE BALANCE SHEET.

THE BALANCE SHEET.

Consolidated balance sheet of the financial condition of the Government of the Philippine Islands on June 30, 1906, showing transactions of the fiscal year 1906 in detail, and including Mexican and Spanish-Philippine currency transactions at the ratio of 1.30 to 1.

Reference to pages in report.	General ledger accounts.	Receipts at and withdrawals from the Insular Treasury, and distribution of available funds.		Revenues and expenditures of the fiscal year 1906.		Resources and liabilities on June 30, 1906.		Surplus and deficiency account.	
		Debit.	Credit.	Debit.	Credit.	Debit.	Credit.	Debit.	Credit.
8	Balances from previous years								
8	Receipts at the Treasury	P49,832,322.86							P6,237,371.97
9	Withdrawals from the Treasury	213,890,320.685							
19	Available for appropriation		P218,696,081.025						
19	Appropriations undrawn		6,315,168.11						
19	Available for refundment or redemption (depository funds and silver certificates reserve)		13,082,895.71						
45	Customs revenue		25,628,498.70						
53	Postal revenue			P14,839,653.86					
44	Internal revenue			484,228.77					
42-73	Miscellaneous revenue			5,130,790.72					
71	Gain in exchange of currency due to arbitrary expression			2,475,952.69					
42-73	Insular expenditures				793.815				
73	Allowances under section 42, Act No. 1402			P17,392,535.815					
71	Losses under section 41, Act No. 1402			3,820.76					
71	Insular aid to provincial expenses				878.46				
71	Spanish seized funds			2,897,201.67					
38	The Insular Treasurer's cash balance				3,836.01				
108	The Insular Treasurer's liability on unissued silver certificates					P45,122,814.29			
97	Gold-standard fund					5,590,000.00			
106	Philippines money-order fund						P2,170,958.44		
106	United States money-order fund						996,375.92		
104	Bonded indebtedness						256,403.72		
							26,000,000.00		

Respectfully submitted.

A handwritten signature in cursive script, appearing to read "A. K. Lawrence".

Auditor.

The SECRETARY OF WAR.

The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

The PHILIPPINE COMMISSION.

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